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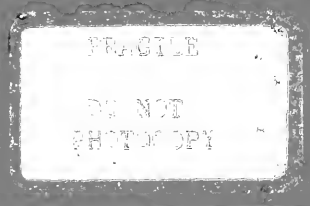

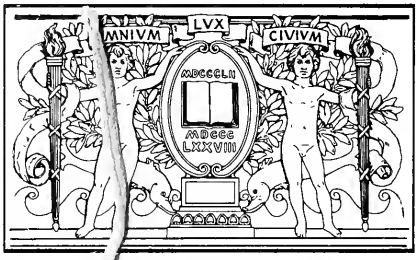

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AUDITOR'S

FIFTY-THIRD

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON,

AND THE

COUNTY OF SUFFOLK,

FOR THE FINANCIAL YEAR

1864-65.

MAY 1, 1864, TO (BOTH INCLUDED,) APRIL 30, 1865.

CITY DOCUMENT.—No. 60.

BOSTON:
J. E. FARWELL AND COMPANY, PRINTERS,
37 CONGRESS STREET,
1865.

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ERRATA.

On page 12, twenty-fifth line, for 82 cents read $1.23.

On page 171, fifteenth line, the amount paid by Treasurer should read $146,608.60, instead of $146,908.60.

On page 217, on the last line, for $13.50, read $13.30.

On page 220, the rate per $1,000 for 1864, should read $13.30, instead of $13.50.

On page 223, seventh line, read $13.30, for $13.50.

CITY OF BOSTON.

In Board of Aldermen, June 19, 1865.

ORDERED: That five thousand copies of the Auditor's Annual Report be printed; that two thousand thereof be retained at the City Hall, and that the remainder be placed in the several Police Station Houses; and further that public advertisement be made of the fact that said Reports are placed in the City Hall and the several Station Houses where the citizens may obtain them on application.

Sent down for concurrence.

G. W. MESSINGER, *Chairman.*

In Common Council, June 22, 1865.

Concurred.

WILLIAM B. FOWLE, *President.*

April 23, 1865.

F. W. LINCOLN, JR., *Mayor.*

A true copy.

Attest: SAMUEL F. McCLEARY, *City Clerk.*

CITY OF BOSTON.

Auditor's Office, July 1, 1865.

To the Honorable City Council: —

Gentlemen: In accordance with the requirement of the 15th Section of the Ordinance on Finance, I have the honor of submitting the annexed Report, showing the transactions of the financial department of the government of the city for the year which commenced with the first day of May, 1864, and terminated with the 30th of April, 1865.

The late City Auditor, Elisha Copeland, Esq., died Nov. 8, 1864, having filled that office for a period of more than twenty-three years. He was elected to the office June 15, 1841, in place of William Hayden, Esq., resigned. Mr. Copeland was an upright and faithful officer, and an esteemed citizen, and the City Council took appropriate notice of his death, and as a token of respect to his memory, the Mayor, both branches of the City Council, and the several heads of departments attended his funeral, and the city offices were closed at that time.

The undersigned assumed the duties of the office of Auditor of Accounts, December 13, 1864.

The Treasurer's Accounts (copies of which will be found attached to this Report) show that the balance of cash on hand at the commencement of the year, May 1, 1864, was $956,701 20

The receipts during the year were: —

On City account	$7,897,964 34	
On County account	64,984 09	
	7,962,948 43	

The payments were: —

On City account,	$7,490,836 82		
On County account	146,608 60		
		7,637,445 42	
			325,503 01
Balance in the Treasury, April 30, 1865,			$1,282,204 21

This balance ($1,282,204.21) is applicable to the payment of the following items, viz: —

Excess of loans and income obtained this year as per statement under the head of the Treasurer's balance,	$146,741 47
Suspense account, see report No. 50, page 7,	14,000 00
City debt due this year but not called for,	7,500 00
City Hospital, Nichols Trust Fund,	530 50
Balance to the Sinking Fund, which is to the credit of the Committee on the Reduction of the City Debt,	1,113,432 24
	$1,282,204 21

The Net Expenditures on account of the *ordinary business* of the City — exclusive of $756,600 for State Tax, and $233,500 for City Debt, and $50,000 for Water Scrip — amounted to $4,249,669.80, while

those for *extraordinary purposes*, such as State Tax, New Buildings, and War Expenses, amounted to $1,764,275.06. The net expenditures on account of the ordinary business of the city, 1864–65, exceed those of 1863–64, $2,016,399.99. This increase was caused in part by the enhanced price of the articles purchased for the several departments of the city, and the increased compensation paid to the School Instructors, Police, Firemen, and Laborers, but principally by the high premium which was paid for gold, to meet the payments of interest on the debt, and to pay off the debt which became due, as required by an order of the City Council. Among the ordinary expenditures for the city, is embraced those for carrying on the several departments of the city; the cost of the most prominent is given below, including the salaries of the officers attached to each, which are charged in this Report to salaries, compared with the last year, with the income derived from each.

CITY HOSPITAL.

The current expenses of the City Hospital for this year, being the first of its operations under the Board of Trustees, was $56,996.13. Income, $3,000.

FIRE DEPARTMENT.

	1863–64.	1864–65.
Department generally,	$109,834 36	$135,730 65
Fire Alarm,	11,921 78	12,299 74
Repairs Engine Houses,	4,869 77	7,146 92
	$126,625 91	$155,177 31

INTERNAL HEALTH DEPARTMENT.

	1863-64.	1864-65.
Expenses charged, and Salary of Superintendent and Assistant,	$ 151,833 47	$ 186,696 05

The income from this Department was $ 20,147.31; last year $ 13,253.84.

POLICE.

	1863-64.	1864-65.
Expenses charged, and salary of Chief and Deputy,	$ 331,633 59	$ 344,971 78

The income from this Department was $ 18,934.03; last year $ 7,558.97.

PUBLIC INSTITUTIONS.

	1863-64.	1864-65.
House of Correction,	$ 38,971 66	$45,842 07
House of Industry,	85,792 29	91,304 66
Lunatic Hospital,	32,316 97	37,996 51
Steamer H. Morrison,	8,867 07	11,843 94
Office Expenses	6,648 46	7,381 60
	$ 172,596 45	$ 194,368 78

The income from these Institutions was $ 38,848.25; last year $ 32,563.14.

SCHOOLS AND SCHOOLHOUSES.

	1863-64.	1864-65.
Instructors Grammar Schools,	$214,856 45	$243,603 57
Instructors Primary Schools,	109,883 32	128,827 27
Care, &c. Grammar Schools and small repairs on houses,	90,445 18	117,380 13
Care, &c. Primary Schools and small repairs on houses,	50,287 46	63,353 87
Total current expenses,	$465,472 41	$553,164 84

The income from this source was $11,275.06; last year, $9,823.28.

In addition to the above, there was expended for land, and a new brick Grammar Schoolhouse erecting thereon, at the corner of Prescott, Saratoga, and Bennington streets, East Boston, to be called the Prescott School, $40,050; for a new brick Primary Schoolhouse in the Boylston District, on Fort Hill, on the old Gunhouse lot, owned by the city, $26,793.68; for the enlargement of the East Street Schoolhouse yard, $14,889.50; for the enlargement of the Mayhew Schoolhouse yard, $8,500; for an additional story on the High and Latin Schoolhouse (old claims), $376.66. Total expenditures on account of Schools and Schoolhouses for the year, $643,774.68; last year $471,-281.94.

STREETS.

	1863-64.	1864-65.
Paving, &c.	$154,522 31	$148,560 61
Lighting,	162,142 82	192,071 04
Widening, &c.	66,762 66	72,146 65
Bridges,	11,374 24	18,305 68
	$394,802 03	$431,083 98

The cost of the Temple Place widening, $90,000, is not included above, but is charged as an extraordinary expenditure.

The income from the several street departments was $10,617.32; last year, $5,642.09.

The net expenditures on account of the Southern Rebellion, deducting receipts on the same account, were, $417,003.24, which amount being added to previous years' expenses makes a total net cost of the Southern Rebellion to the city to April 30, 1865, of $2,573,504.22.

Among the extraordinary expenditures is $137,984.95, for the new City Hall, the total cost of which to April 30, 1865, was, $294,262.62. This building, the Committee on Public Buildings have reported to the City Council, will be completed and ready for occupancy the coming fall. Also, $56,440.44, for the City Hospital, which buildings have been completed and delivered to the Board of Trustees of that Institution. The total cost of the buildings, and grading and fencing the grounds around the same, and for furniture purchased by the Committee on Public Buildings, $349,960.14. This is exclusive of the land.

County Accounts.—The county expenditures during the year were, $146,619.60. Of this amount only $34,776.85, were made and authorized by the city authorities, or paid through the usual channels The county account shows a balance against the city of $81,635.51; last year of $109,708.33. The payments not audited by the city amounted to $111,842.75, and were made, by requisitions from officers of the various

courts, directly on the County Treasurer. It is respectfully suggested that this matter, so often spoken of by my predecessor, should be brought to the attention of the Legislature at its next session, so that such a change of the existing laws may be made as will bring all the county accounts within the examination of the auditing department of the city before being paid by the County Treasurer.

CITY DEBT. — The loans negotiated by the Treasurer during the year amounted to $639,709.80. The City Debt paid off was, $235,500, — all that became due. This shows an increase of the funded City Debt, $404,209.80. A temporary recruiting loan of $132,100, was negotiated by the Treasurer, to be paid by assessment of taxes this year, as required by law. The loans authorized but not negotiated amount to $314,890.20. On the un-negotiated loans the Treasurer has made advances to meet the payments for work now going on to the amount of $125,756.75, which advances are classified as *unfunded* debt.

The total amount of the *funded* and *unfunded* debt, on the 30th April, 1865, was $11,497,699 32
Of which the Water Works owe 6,553,845 73

Leaving for the City Debt proper $4,943,853 59

Although the *funded City Debt* has been increased during the year $404,209.80, the means on hand for paying off the debt have also been increased, so that actually the increase of the *total* debt of the city is only $90,852.63. The average rate of interest on the City

Debt is a fraction over five per cent; on that of the nominal Water Debt $4\frac{66}{100}$ per cent.

The total interest and premium account of the city, which includes that and the exchange paid on the funded City Debt, and the nominal Water Debt, the premium on the debt paid off, and the interest on the temporary loans, was $1,505,144.71, divided as follows, viz: —

Interest on Funded City Debt, payable in gold,	$391,808 71
Premium and exchange on do.	535,475 28
Interest on six per cent currency loan,	9,120 00
Interest on the temporary loan,	24,320 29
Premium on Funded City Debt paid off,	262,500 00
Interest on *nominal* Water Debt,	155,018 05
Premium on interest and exchange on Water Debt, and premium on scrip bought (on the scrip $8,313.50),	126,902 38
Total interest and premium account, paid in 1864–65,	$1,505,144 71

The highest rate of premium paid was $1.65 on the dollar, and the lowest 91 cents on the dollar. The average paid on the City Debt was a fraction less than $1.37, and on the *nominal* Water Debt was a fraction less than 82 cents on a dollar. The premium received on the City Stock, which has been sold at public and private sale during the Southern Rebellion, is as follows: 1862–63, $216,117.03; 1863–64, $93,929.64; 1864–65, $47,968.55; total, $358,115.22. The issue of five per cent gold paying bonds was stopped Sept. 1,

1864, and in *lieu* thereof six per cent currency bonds have been issued, having ten years to run.

The suppression of the Southern Rebellion, and the return of peace to our distracted country, has produced a most favorable turn in the financial affairs of the country, so that a large item of expense will be saved to our citizens in the shape of excessive payments for gold premiums on interest and debt. Any relief from taxation is appreciated, particularly at this time, by every citizen, when large National, State, County, and City taxes press upon us.

Water Debt. — The *nominal* amount of the Water Debt now outstanding is $2,942,711.11, which is $50,000 less than last year, as that amount of scrip, due in the financial year, 1867–68, was purchased by the Treasurer, with the authority of the Committee on the Reduction of the City Debt. No more of this debt will become due until April, 1871, when $668,000 will have to be paid. The *real* debt of the Water Works, — being their actual cost and the annual expense of carrying on and extending the works, — less the income received, is $6,553,847.73. The income, 1864–65, was $463,910.91; actual cost of carrying on the works, including interest and premium paid, $765,556.81; — excess of cost over income $301,645.90. The amount of income 1863–64 was $434,254.31; cost, $530,607.41; excess of cost over income $96,353.20. The average rate of interest on the *nominal* Water Debt is $4\frac{66}{100}$ per cent, and on that part of the *funded* City Debt the interest on which is charged annually to the Water Works, a fraction over five per cent.

The statements in detail of the City and County Expenditures, City Debt, of the City Property, and other Accounts required by this Department, will be found under their appropriate heads.

Respectfully submitted.

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

1864-65.

Statement of the Appropriations made by the City Council to meet the Expenditures of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1864, and ended with the last day of April, 1865. Also a statement of the Drafts made by the Mayor on the Treasurer against said Appropriations.

N. B. — *The excess of Expenditures over the Appropriations in some cases was met by Transfers from other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.*

Object of the Appropriations.	Original Appropriations.	Actual Payments.
Armories	$ 15,000 00	$ 7,437 17
Advertising	3,000 00	2,684 35
Annuities	1,200 00	930 16
Bridges	8,000 00	13,455 68
Bells and Clocks	1,500 00	1,121 00
Boston Harbor	10,000 00	11,272 48
Back Bay	5,000 00	5,000 00
County of Suffolk	175,000 00	146,608 60
Common	25,000 00	24,863 09
Cemeteries	6,000 00	5,088 59
City Hospital	30,000 00	See add. appro.
City Debt	300,000 00	233,500 00
Engine Houses	3,000 00	7,146 92
Engineering	7,200 00	7,186 09
External Health Department	2,125 00	2,030 86
Fire Department	104,700 00	133,030 65
Amounts carried forward	$ 696,725 00	$ 601,355 64

Object of the Appropriations.	Original Appropriations.	Actual Payments.
Amounts brought forward	$ 696,725 00	$ 601,355 64
Fire Alarms	10,100 00	12,299 74
Grammar Schools	77,900 00	See add. appro.
House of Correction and New Workshop	58,000 00	45,842 07
House of Industry	83,500 00	91,304 66
Internal Health	153,500 00	183,496 05
Incidental Expenses	65,000 00	78,109 03
Interest	400,000 00	845,796 90
Instructors Grammar Schools	235,300 00	243,603 57
Instructors Primary Schools	122,000 00	128,827 27
Lamps	171,725 00	See add. appro.
Lunatic Hospital	35,000 00	37,996 51
Library	26,000 00	36,106 00
Markets	4,900 00	6,005 31
Militia Bounty	3,000 00	1,027 50
Mount Hope Cemetery	2,000 00	See add. appro.
Overseers of the Poor	43,800 00	41,000 00
Office Expenses Public Institutions	8,800 00	7,381 60
Old Claims	5,000 00	2,929 94
Paving, &c	156,000 00	146,606 08
Police	315,000 00	340,821 78
Public Buildings	20,000 00	23,294 15
Primary Schools	49,800 00	See add. appro.
Printing and Stationery	20,000 00	18,825 17
Recruiting	200,000 00	See add. appro.
Reserved Fund	45,000 00	
Sewers	30,000 00	18,760 74
Salaries	115,000 00	108,365 88
Steamer H. Morrison	10,000 00	11,843 94
State Tax	800,000 00	756,600 00
Unliquidated Street Claims	25,000 00	24,936 29
Widening Streets	50,000 00	47,210 36
Water Works	565,000 00	764,156 81
Water Scrip		50,000 00
War Expenses	75,000 00	18,039 65
ORIGINAL APPROPRIATIONS	$ 4,678,050 00	$ 4,692,542 64
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.		
Albany Street.		
Old Balance	5,923 29	
Advanced by Treasurer	10,076 71	
Payments		16,000 00
City Hospital.		
Loans	91,000 00	
Advanced by the Treasurer	13,956 27	
Payments		113,436 57
Due Treasurer last year		33,519 70
City Hall.		
Old Balance	143,722 33	
Amounts carried forward	$ 4,942,728 60	$ 4,855,498 91

Object of the Appropriations.	Original Appropriations.	Actual Payments.
Amounts brought forward	$4,942,728 60	$4,855,498 91
Payments		137,984 95
Treasurer owes		5,737 38
City Stables.		
Payments		8,230 69
Dover Street.		
Loan	20,000 00	
Payments		1,029 74
Due Treasurer last year		1,811 72
Treasurer owes		17,158 54
Grammar Schools.		
Loan	25,000 00	
Payments		117,380 13
Due the Treasurer last year		18,240 18
Advanced by Treasurer	32,000 00	
Grammar Schoolhouse, Prescott Street.		
Loans	89,000 00	
Payments		40,050 00
Treasurer owes		48,950 00
High and Latin Schoolhouse.		
Old Balance	876 85	
Payments		376 66
Treasurer owes		500 19
Lamps.		
Advanced by Treasurer	19,146 04	
Payments		190,871 04
Library.		
Interest on Trust Funds	8,206 00	
Treasurer owes		100 00
Mount Hope Cemetery.		
Old Balance	8 66	
Income	8,616 95	
Payments		9,632 96
Treasurer owes		992 65
Offal Depot.		
Payments		14,155 06
Paving Building.		
Payments		10,940 86
Primary Schools.		
Advanced by the Treasurer	13,553 87	
Payments		63,353 87
Primary Schoolhouse, Boylston District.		
Old Balance	16,800 00	
Loans	6,000 00	
Advanced by Treasurer	3,993 68	
Payments		26,793 68
Public Lands.		
Loans	22,000 00	
Due Treasurer last year		11,381 60
Advanced by Treasurer	1,339 81	
Payments		11,958 21
Amounts carried forward	$5,209,270 46	$5,593,129 02

Object of the Appropriations.	Original Appropriations.	Actual Payments.
Amounts brought forward	$ 5,209,270 46	$ 5,593,129 02
Recruiting.		
Loan	50,000 00	
Due Treasurer last year		219,336 58
Receipts by Treasurer	150,086 84	
Temporary Loan	132,100 00	
Advanced by Treasurer	236,200 17	
Payments		549,050 43
Station House, Ward 8.		
Loan	27,709 80	
Advanced by Treasurer	290 20	
Payment for Land		28,000 00
Soldiers Relief.		
Received from Commonwealth	310,759 87	
Loan	120,000 00	
Advanced by Treasurer last year		118,579 99
Payments		293,987 67
Treasurer owes		18,192 21
Temple Place Widening.		
Loan	90,000 00	
Payment		90,000 00
East Street Schoolhouse Yard.		
Loan	16,000 00	
Payments		14,889 50
Treasurer owes		1,110 50
Steam Fire Engine House, East Boston.		
Advanced by Treasurer	4,600 00	
Payments		4,600 00
Mayhew Schoolhouse Yard.		
Advanced by the Treasurer	8,500 00	
Payment for Land		8,500 00
Emergency Fund.		
Loan	29,000 00	
Advanced by Treasurer last year		29,000 00
	$ 6,384,517 34	$ 6,968,375 90
Deduct City Debt, carried to Sinking Fund.	300,000 00	283,500 00
	$ 6,084,517 34	$ 6,684,875 90

Payments as above	$ 6,684,875 90
Appropriations, Loans, &c., as above	6,084,517 34
Excess of Payments over Appropriations, &c	$600,358 56

ESTIMATED AND ACTUAL INCOME.

1864-65.

Statement of the *Estimated* Income of the City of Boston and the County of Suffolk, for the financial year 1864–65, with an account of the *actual* Income during that year.

Sources of Revenue.	Estimated Income.	Actual Income.
Armories	$ 3,500 00	
Bridges		$ 221 00
City Clerk	770 00	951 08
City Hospital		3,000 00
City Registrar	1,200 00	1,411 00
County of Suffolk	30,000 00	64,984 09
Common	1,125 00	1,241 15
Dog Fund		1,053 00
Dover Street		18,180 13
External Health	500 00	1,871 00
Fire Department	500 00	152 07
Fire Alarms	40 00	
House of Correction	10,000 00	16,706 35
House of Industry	2,500 00	7,372 93
Hay Scales, — South Scales		19 70
Interest and Premium on Stock sold	100,000 00	109,962 65
Internal Health	12,800 00	20,147 31
Incidentals		499 68
Instructors Grammar Schools		483 75
Library	200 00	385 64
Lunatic Hospital	6,000 00	14,658 97
Militia Bounty	3,000 00	
Markets	800 00	526 50
New City Hall		115 51
North Street		58,056 50
Outstanding Taxes	100,000 00	143,656 80
Overseers of the Poor	4,200 00	6,866 74
Paving	3,000 00	10,096 32
Pedlers' Licenses		24 00
Police	4,200 00	18,934 03
Primary Schoolhouses		3,347 50
Primary Schools		50 00
Amounts carried forward	$ 284,335 00	$ 504,975 40

Source of Revenue.	Estimated Income.	Actual Income.
Amounts brought forward	$284,335 00	$504,975 40
Rents	87,000 00	93,993 14
Sewers	10,000 00	6,735 36
School Fund	6,800 00	7,393 81
Station House, — Ward 8		309 00
Steamer Henry Morrison		110 00
Sealers of Weights and Measures		3,274 27
Taxes	3,848,515 00	4,343,952 28
Tremont Street Payments on Estates sold		3,270 00
Unclaimed Drafts	5,000 00	1,012 24
Water Works	436,400 00	463,910 91
War Expenses		1,061 23
Widening Streets		300 00
	$4,678,050 00	$5,430,297 64

Actual Income	$5,430,297 64
Estimated Income	4,678,050 00
Excess of Actual Income over Estimated Income	$752,247 64
Excess of Actual Payments over Original and Subsequent Appropriations, as per Statement on page 18	600,358 56
Amount carried to Sinking Fund	$151,889 08

The above amount of $151,889.08, resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt*, and is placed at their disposal, in conformity with the requirements of the ninth and tenth sections of the Ordinance on Finance, R. O. pages 198 and 199.

This Ordinance requires that any excess of Income over the original *estimated* Income, or any excess of Appropriations (original or subsequent) over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever.*

By the same Ordinance it is provided that no money

can be drawn for by the Mayor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan.* In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement of the Expenditures made on account of the CITY OF BOSTON during the financial year 1864–65.

Commencing with the first day of May, 1864, *and ending with the last day of April*, 1865.

N. B. *The Expenditures on account of the* COUNTY OF SUFFOLK *(which comprises the City of Boston, the City of Chelsea, and the towns of North Chelsea and Winthrop) are in a separate account.*

ADVERTISING, &c.

Paid for Newspapers, and for advertising in the same viz: —		
Five daily, one year,	$1,593 75	
One daily, eleven months,	293 75	
One daily, one month,	25 00	
Three weekly, one year,	478 11	
Two weekly, eleven months,	293 74	
		$2,684 35

Per item No. 2 of Treasurer's account.

ARMORIES.

Payments to the various Volunteer Militia Companies for Rent of Amories, as required by the State Law of 26th April, 1853, *viz:* —		
Two Cavalry Companies, one year, at $600,	$1,200 00	
Amounts carried forward,	$1,200 00	$2,684 35

Amounts brought forward,	$ 1,200 00	$ 2,684 35
Four Infantry Companies, one year, at $ 300, per annum each,	1,200 00	
Two Infantry Companies, eleven months at $ 300, per annum each,	550 00	
One Infantry Company nine months at $ 300, per annum each,	225 00	
Two Infantry Companies, seven months at $ 300, per annum each,	350 00	
Six Infantry Companies, six months, at $ 300, per annum each,	900 00	
One Infantry Company, two months, at $ 300, per annum each,	50 00	
Total for Armory Rents,	$ 4,475 00	
Gas for all the Companies, one year,	335 41	
Encouragement of the Militia, payment on this account during the year, under an order of the Board of Aldermen, passed December 26, 1863,	2,547 96	
Carriage hire and incidental expenses of Committee,	78 80	
		$ 7,437 17
Amount paid by Treasurer, per item No. 1, of his account,	$ 6,922 58	
Add amount not yet called for,	514 59	
	$ 7,437 17	

ANNUITIES.

Paid to four individuals the stipulated annuities allowed to them by the City Council	
Amount carried forward,	$ 10,121 52

Amount brought forward,	$ 10,121 52
at various times on account of widening streets and for other considerations,	930 16

Per item No. 3 of Treasurer's account.

AUDITOR OF ACCOUNTS.

Amount paid to the Auditor by direction of the Committee on accounts, to enable him to pay in advance such bills against the City as circumstances may require to be paid before the regular pay day, which is the first day of every month,	300 00

Per item No. 5 of Treasurer's account.

This amount is refunded by the Auditor, and appears to his credit in item No. 5 of Treasurer's account.

ALBANY STREET.

Amount of payment to Wm. and Wm. J. R. Evans, the same being in full settlement of their claim for the building of Albany Street under their contract with the city dated December 23, 1859, and for extra work on the same,	16,000 00

Per item No. 4 of Treasurer's account.

BACK BAY DRAINAGE.

Incidental expenses of the Commission established by an order of the City Council, of 23d April 1861, for the purpose of conferring with the Boston Water Power Company, the City of Roxbury, the Commissioners on the part of the State, and the other owners of territory on the Back Bay, so called, with a view of arranging some general and satisfactory plan for the permanent direction and grade of the various streets which are to be laid out over and contiguous to said Back Bay Territory, and for the proper drainage of said Territory.	
Amount carried forward,	$ 27,351 68

Amount brought forward,		$27,351 68
Salary of the Clerk of the Commission, from January 1, 1864, to March 31, 1865,	$50 00	
Drawing Plans,	36 62	
Lithographing and printing plans of the territory, including alterations of the same,	224 00	
Coloring and mounting said plans,	100 50	
Rent of room of the Boston Intitute of Technology for the accommodation of the Commissioners, from January 1, 1864, to March 31, 1865,	187 50	
Labor and other expenses attending experiments made in connection with the Report of the Commissioners on the subject of Surface Drainage,	161 48	
Payment to Commissioners for their services,	4,159 15	
Small repairs on rooms,	19 75	
Printing and stationery,	36 50	
Carriage hire and incidental expenses of Commissioners,	24 50	
		$5,000 00

Per item No. 9 of Treasurer's account.

BELLS AND CLOCK.

For ringing eight bells in different parts of the City, to denote the hours of the day, at $80 per annum, each,	$640 00	
For winding and regulating all the public Clocks,	406 00	
Gas and lighting the illuminated Clock on the Williams Market		
Amounts carried forward,	$1,046 00	$32,351 68

Amounts brought forward,	$1,046 00	$32,351 68
House in Ward XI., including care for the same,	75 00	
		1,121 00

Per item No. 7 of Treasurer's account.

BOSTON HARBOR.

Expenses paid this year on account of the survey of the Harbor, which is now in progress, under the direction of the U. S. Coast Survey,	$9,246 94	
One year's wages of two Boatmen who are constantly employed by the Harbor Master,	1,233 34	
Replacing Buoys,	308 40	
Repairs on boat,	18 08	
Newspapers for Harbor Master's office,	23 50	
Clearing Ice from Harbor,	300 00	
Fuel for Harbor Master's office,	46 43	
Paid H. R. Hooper for care of Great Brewster Island fifteen months to November 21, 1864,	29 17	
Furniture for Harbor Master's office,	2 50	
New oars for boat,	4 12	
Paid amount of Councillors fees in suit Carlisle *vs.* Gardner, being a suit for damages against the Harbor Master,	60 00	
		11,272 48

Per item No. 8 of Treasurer's account.

BRIDGES.

Repairs, &c., on the free Bridges, as per details below, viz.

FEDERAL STREET BRIDGE, *Leading from Federal Street to First Street, South Boston.*

Amount carried forward,	$44,745 16

Amount brought forward,		$44,745 16
Planking Draw, and other Carpenter's Work, including Lumber	$656 27	
Iron work and labor on same,	241 67	
Grain, Hay, &c., for Horse,	243 79	
Iron Spikes, and Wedges,	85 75	
Fluid, Oil, Tallow, and sundry small expenses not charged elsewhere,	52 51	
Fuel for Superintendent's office,	225 36	
Furniture and warming apparatus for Superintendent's office,	7 62	
Painting and Glazing,	230 12	
Gas,	9 43	
Hardware,	16 50	
Shoeing Horse,	19 37	
Lanterns and Tools,	15 83	
Total for Federal St. Bridge,	$1,804 22	
MOUNT WASHINGTON AVENUE BRIDGE, *Leading from Federal Street to Granite Street, South Boston.*		
Lumber and Carpenter Work,	$2,799 65	
Hardware, Nails, and Spikes,	214 86	
Iron Work, Bolts, Wedges, and Chains, including new trucks,	3,343 43	
Painting,	36 96	
Fuel for Superintendent's Office,	64 00	
Raising and resetting Buoy,	135 00	
Raising Draw and Teaming,	90 00	
One year's Rent of Land on which the Superintendent's office stands,	25 00	
Furniture and Tools for Superintendent's use,	33 57	
Total for Mt. W. Av. Bridge,	$6,742 47	
Amount carried forward,		$44,745 16

Amount brought forward,		$44,745 16
MERIDIAN STREET BRIDGE, *Leading from Meridian Street, East Boston, to Chelsea.*		
Carpenter's Work and Lumber,	$1,257 34	
Repairing Sidewalks,	9 50	
Fluid, Oil, and Lighting Lamps, and small supplies,	144 02	
Iron Work, Nails, and Spikes,	202 32	
Painting and Glazing,	27 20	
Lanterns,	5 00	
Tools, &c.,	2 80	
Total of Meridian St. Bridge,	$1,648 18	
DOVER STREET BRIDGE, *Leading from East Dover Street to Fourth Street, South Boston.*		
Damages, Paid S. Whittier, & Son, amount of damages to their Wharf, occasioned by the projection of one of the walls of the Bridge,	$1,500 00	
Repairs on Bridge, including Carpenter's Work and Lumber,	956 09	
Iron Work and Bolts,	255 13	
Painting and Glazing,	199 80	
Oil, Tallow, Brooms, and small supplies,	86 04	
Nails and Spikes,	58 62	
Hoisting and Resetting Buoy,	40 00	
Hardware and Tools,	17 13	
Lanterns,	5 00	
Total for Dover St. Bridge,	$3,117 81	
CHELSEA STREET BRIDGE, *Leading from Chelsea Street, opposite Byron Street, Chelsea.*		
Paid for ground rent of a lot on Condor Street, East		
Amount carried forward,		$44,745 16

Amount brought forward,		$44,745 16
Boston, owned by B. C. Ward and others,	$15 00	
Lumber and Carpenter's work,	10 00	
Small supplies,	3 00	
Gravel and Teaming,	115 00	
Total for Chelsea St. Bridge,	$143 00	

WINTHROP AND POINT SHIRLEY BRIDGE.

See *County Expenditures.*

RECAPITULATION.

Federal Street Bridge,	$1,804 22	
Mount Washington Avenue,	6,742 47	
Meridian Street,	1,648 18	
Dover Street,	3,117 81	
Chelsea Street,	143 00	
		13,455 68

Per item No. 6 of Treasurer's account.

CEMETERIES.

Expenditures for the improvement and embellishment of the Burial-Grounds, and all other incidental expenses of the City-Registrar's Department except the Cemetery at Mount Hope, viz: —

COPP'S HILL.

Special Police Officer and Superintendent,	$438 00	
Labor,	244 12	
Repairing Walls and Fences, and Whitewashing same,	224 50	
Cost of new signs,	3 75	
	$910 37	
Amount carried forward,		$58,200 84

Amount brought forward,		$58,200 84
SOUTH GROUND, WASHINGTON STREET.		
Labor,	$413 00	
Manure,	20 50	
Opening, closing, and overseeing the grounds on Sundays,	13 00	
Clearing out eleven Tombs,	113 00	
Repairing Walls,	491 06	
	$1,050 56	
GRANARY, TREMONT STREET.		
Labor,	$367 00	
Opening, closing, and care of the ground on Sundays,	22 00	
Manure,	13 50	
Repairing Rear Wall,	76 85	
New sidewalk on Tremont St. in front of grounds, and repairing old sidewalk,	409 63	
	$888 98	
CHAPEL, TREMONT STREET.		
Labor,	$187 00	
Opening, closing, and care of grounds on Sundays,	33 00	
Manure,	6 00	
	$226 00	
CENTRAL, BOYLSTON STREET.		
Labor,	$167 50	
Manure,	7 50	
	$175 00	
Amount carried forward,		$58,200 84

Amount brought forward,		$58,200 84
SOUTH BOSTON.		
Labor,	$32 00	
Repairing Tombs,	15 00	
	$47 00	
EAST BOSTON.		
Repairing Fence,	$33 50	
Labor,	5 00	
	$38 50	
HOUSE OF RECEPTION.		
Care of House of Reception for the Dead, on North Grove Street for one year,	$130 00	
FUNERAL CARS, HARNESSES, &c.		
Care and storage of the same,	$100 00	
Printing, &c. for the City Registrar and Burial-Ground Departments, and also the Records of Births, Deaths, Marriages, and intentions of Marriage,	232 01	
Stationery and Blank Books,	132 44	
Bulbs, Seeds, and Plants for various grounds,	27 50	
Tools,	53 50	
Paid for collecting the number of Births during the year 1864, viz: 3,492 Births, at 15 cents each,	523 80	
Postages,	7 08	
	$1,076 33	
RETURNS OF DEATHS.		
Payments to Undertakers for returns of deaths made by		
Amount carried forward,		$58,200 84

Amount brought forward,		$58,200 84
them to the City Registrar, under requirements of Section 4, Chapter 21, General Statutes, viz: 2,107 cases at 10 cents,	$210 70	

CLERK HIRE.

Extra Clerk hire in Registrar's Office, for copying Indexes of Births and Deaths,	$323 80	
Incidental expenses of Committee,	11 35	
	$335 15	

RECAPITULATION.

Copp's Hill,	$910 37	
South,	1,050 56	
Granary,	888 98	
Chapel,	226 00	
Central,	175 00	
South Boston,	47 00	
East Boston,	38 50	
House of Reception,	130 00	
Funeral Cars and Harnesses, &c.	1,076 33	
Returns of Deaths,	210 70	
Clerk Hire, and Incidental Expenses of Committee,	335 15	
		$5,088 59

Per item No. 11 *of Treasurer's account.*

CITY DEBT.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the City Debt, which became due in this financial year,

Amount carried forward,	$63,289 43

Amount brought forward.		$63,289 43
amounting to $235,500, but the amount as shown by the Auditor's Drafts this year as having been paid is less $2,000 paid on his Draft of the last year, 1863–64,		$233,500 00
Amount paid by Treasurer, per item No. 14 of his account,	$228,000 00	
Less amount of Auditor's Drafts 1863–64,	$2,000 00	
	226,000 00	
Amount due this year but not yet called for, the interest on which has been stopped,	7,500 00	
	$233,500 00	

CITY HALL.

Expenditures this year on account of the construction of the New City Hall, on the site of the Old Building, Court Square.

Stone Work. — Payments to Contractors on this account,	$19,500 00	
Other Stone Work,	306 76	
Iron Work, per contract,	17,356 94	
Carpenter Work. — Payment on account of Contract,	28,000 00	
Mason Work. — Payments to Contractors,	13,019 67	
Plans, &c. — Payments for Plans, Models, Engravings, &c., and care of same while under examination by Contractors,	1,000 00	
Superintendent of Construction from February, 1864, to February, 1865, at $30 per week,	1,560 00	
Amounts carried forward,	$80,743 37	$296,789 43

Amounts brought forward,	$80,743 37	$296,789 43
Incidental Expenses of the Committees who have had charge of the work, being for cost of visiting various cities for the purchase of materials, examining other buildings; and for all similar expenses not chargeable under some other head,	1,000 00	
Gas Pipe,	1,500 00	
Sash weights,	418 51	
Slating and Coppering roof,	9,957 94	
Plastering per contract,	11,000 00	
Carving per contract,	1,500 00	
Heating Apparatus per contract,	16,000 00	
Copper Gutters,	2,640 32	
Glass for windows,	2,000 00	
Marble and Soapstone work,	2,831 00	
Laying Sidewalk in Court Square,	2,480 50	
Plumbing,	1,142 13	
Drains,	70 25	
Paid for 414 feet carved angle board,	239 50	
Carting stone,	126 75	
Fuel,	2,937 72	
Wharfage on lumber,	368 43	
Eighty Iron Urns, for ornamenting roof,	670 00	
Paints, oils, and brushes,	286 53	
New Flag and Staff for same,	72 00	
		*$137,984 95

Per item No. 37 of Treasurer's Account.

CITY HOSPITAL.

Continuation of payments on account of the new Free City Hospital, located on the Square,	
Amount carried forward,	$434,774 38

* $33,152 84 paid on this account in 1862-3, and $123,124 83 last year. Total cost of this structure to April 30, 1865, inclusive, $294,262 62.

Amount brought forward,		$434,774 38
bounded by Harrison Avenue, Albany, Concord, and Springfield streets.		
The Lot contains 292,633 *feet or about* $6\frac{7}{10}$ *acres, which, valued at* 75 *cents per foot, is* $73,158 25.		
Amount of expenditures made under the direction of the Building Committee, prior to its having been transferred to the Board of Trustees in May, 1864, *and also on account of grading, and ornamenting the grounds, which were not transferred to them until April* 1865, *viz:* —		
Mason work,	1,852 37	
Carpenter work.	3,946 80	
Stone work,	91 46	
Iron work,	2,812 80	
Payments on account of filling up, grading, and ornamenting the grounds,	2,633 96	
Contracts for filling in and grading grounds,	14,326 67	
Plans, Drawings, and Architectural services,	1,225 00	
Painting, Graining, and Glazing,	6,260 51	
Lathing and Plastering,	361 27	
Plumbing,	2,356 35	
Repairing, Slating, Composition Roofing,	29 54	
Bell Hanging,	596 68	
Steam Heating and Ventilating Apparatus,	10,918 04	
Cooking Apparatus,	77 70	
Gas Fixtures,	470 09	
Salaries of Watchmen, Engineer, and Fireman,	245 00	
General superintendence of the structure,	705 00	
Gas,	51 20	
Amounts carried forward,	$48,960 44	$434,774 38

Amounts brought forward,	$48,960 44	$434,774 38
Stone Fenders,	36 00	
Carting,	24 13	
Cleaning Tablets,	3 75	
New Fence and Stone Foundation for same,	6,723 00	
Paving,	493 12	
Two new Lamp-posts and Lanterns for same,	200 00	
Total Amount of Expenditures by Building Committee,	$56,440 44	

Amount of Expenditures made under the direction of the Board of Trustees since their organization, viz: —

Furniture, &c. viz: —

Parlor, Drawing Room, and Office Furniture,	$944 70	
Chamber Furniture,	1,217 63	
Kitchen Furniture,	490 90	
Beds, Bedding, and Dry Goods,	4,542 54	
Crockery and Glass Ware,	361 58	
Surgical Instruments,	378 88	
One Cabinet Organ,	170 00	
One Watch Clock,	978 50	
Carpeting and Mats,	698 44	
Shades and Fixtures, and Mosquito Netting,	712 87	
Sewing Machine,	50 00	
	$10,546 04	
MISCELLANEOUS ITEMS, *viz:* —		
Supplies,	17,110 03	
Drugs and Medicine,	1,888 57	
Stationery and Blank Books,	340 83	
Fuel,	6,458 50	
Gas,	2,708 33	
Amounts carried forward,	$39,052 30	$434,774 38

Amounts brought forward,		$39,052 30	$434,774 38
Gas Fixtures,		845 06	
Salaries,		9,788 06	
Ice,		113 60	
Printing and Advertising,		1,406 43	
Horse and Chaise for Superintendent,		325 00	
Harness,		75 00	
New Sleigh,		157 50	
Repairing Vehicles,		43 38	
Horse Keeping and Shoeing,		265 00	
Photographic Views of Hospital Buildings, and frames for same,		78 00	
Water Rates,		250 00	
Alterations, Repairs, &c. *viz:*—			
Lumber and Carpenter work,	$1,589 05		
Mason work,	30 00		
Plumbing,	1,762 22		
Iron work,	503 00		
Steam Apparatus,	182 98		
Painting and Glazing,	168 22		
Hardware and Nails,	47 72		
Washing Apparatus,	115 00		
Tools,	89 25		
Two Marble Tablets,	95 00		
		4,582 44	
		$56,981 77	
Small expenses by Superintendent,		14 36	
Total of Expenditures by Trustees,		$56,996 13	

RECAPITULATION.

Payments of Building Comm.	$56,440 44	
Payments by Board of Trustees,	56,996 13	
Amounts carried forward,	$113,436 57	$434,774 38

Amounts brought forward,	$ 113,436 57	$434,774 38
Total Expenditures on account of the New Free City Hospital in 1864–65,		* $ 113,436 57

Per item No. 12 *of Treasurer's Acct.*

CITY STABLES.

Expenditures on the new City Stables, on a Lot on Albany Street, between Brookline and Sharon streets, now occupied.

This lot contains about 92,911 *square feet.*

Plans, Drawings, &c., for fence,	$ 45 00	
Mason work,	189 21	
Carpenter work and Stock, including fence,	6,470 14	
Superintending the work, viz: — twenty-six days, at $ 5 per day,	130 00	
Painting, Graining, and Varnishing,	288 16	
Stone Cutting,	7 87	
Copper Conductors,	448 55	
Gaspipes and Fixtures,	454 19	
Water Pipes, altering same,	18 00	
Bell Hanging,	18 00	
Moving Building,	20 50	
Iron Work and Bolts,	32 50	
Warming Apparatus,	108 57	
		† $ 8,230 69

Per item No. 13 *of Treasurer's account.*

COMMON, PUBLIC GARDEN, AND PUBLIC SQUARES.

Care and improvement of the Common, Public Garden, Public Squares, and Ornamental

Amount carried forward,	$ 556,441 64

* Total cost of Building exclusive of land, and furniture, up to the time of its delivery into the hands of the Trustees by the Committee on Public Buildings, $ 349,960.14.

† Whole cost of Building (land owned by city), $ 79,089 23.

Amount brought forward,		$556,441 64
Grounds and Trees in the City proper, and in South and East Boston, viz: —		
Lyman Davenport, for General Superintendence of Common and Public Garden, and Squares at $1,200 per annum,	$1,200 00	
Michael Gormley, for care of Square, at the South End, one year, as per contract,	275 00	
John Reardon, for care of Lowell Square, Public Library Grounds, Union Park and Washington Square, one year, per contract.	550 00	
J. R. Hartnett, for care of Squares at East Boston, one year, per contract,	450 00	
Total to Superintendent and Contractors.	$2,475 00	
General Expenses of COMMON, *viz:* —		
Labor,	$3,000 00	
Red Gravel,	1,366 56	
Loam,	1,338 75	
Paving Gutters,	601 43	
Use of Horse and Wagon, one year,	395 00	
Food for Deer, Ducks, and Swans,	359 04	
Teaming,	274 75	
Oyster Shells,	246 00	
Sods,	228 84	
Repairing Fences and Tree Guards,	186 75	
Grey Gravel,	147 75	
Water Rates for Fountain and for Deer,	120 00	
Amounts carried forward,	$8,264 87	$556,441 64

Amounts brought forward,		$8,264 87	$556,441 64
Painting Tree Guards and Railings,		97 32		
Trees,		43 00		
Lime, Sand, and Cement,		43 00		
Signs,		27 00		
Manure, &c.		26 50		
Fuel for Tool Room,		13 00		
Total Expenditures for the Common,		$8,514 69		
PUBLIC GARDEN, *viz:* —				
Red Gravel,	$1,583 06			
Oyster Shells,	1,432 30			
Loam and Earth Filling,	1,279 60			
Cleaning out Pond,	1,021 70			
Labor,	3,600 00			
Repairing Trellises and Fences,	276 51			
Teaming,	198 75			
Trees and Shrubs,	915 01			
Sods,	130 09			
Repairs on Greenhouse,	135 56			
Manure,	121 50			
Dahlia Poles, Stakes and Signs,	107 18			
Repairing Flagstaff and Flags,	22 02			
Grey Gravel,	89 75			
Cost of keeping Swans and Ducks during the winter out of the city,	47 50			
Lime, Sand, and Cement,	14 00			
Total Expenditure on account of Public Garden,		$10,974 53		
CHESTER SQUARE AND PARK, *viz:* —				
Labor,		$375 19		
Red Gravel,		373 50		
Repairing and Painting Fences,		85 37		
Repairing Fountains,		67 10		
Amounts carried forward,		$901 16	$556,441 64	

Amounts brought forward,		$901 16	$556,441 64
Sods,		59 80	
Trellises, Dahlia Poles, &c.		48 07	
Repairing Flags,		22 45	
Teaming,		12 00	
Total Expenditure on account of Chester Square and Park.		$1,043 48	

Worcester Square, *viz:* —

Red Gravel,	$117 00	
Repairing Fences,	15 00	
Sods,	61 40	
Total Expenditure on account of Worcester Square,	$193 40	

Franklin and Blackstone Squares.

Red Gravel,	$180 00	

Union Park.

Trellises and Dahlia Poles,	$20 00	

Lowell Square.

Relaying Sidewalk and Repairing Fence,	$57 80	

Telegraph Hill (*South Boston*).

Labor,	$500 00	
Resetting nineteen Stone Posts,	154 37	
Lumber and Carpenter's Work,	35 36	
Gravel,	36 00	
Total for Telegraph Hill,	$725 73	

Belmont Square *(East Boston).*

Painting Fountain,	$3 75		
Setting out Trees,	3 00		
Total for Belmont Sq.		$6 75	
Amount carried forward,			$556,441 64

Amount brought forward,			$556,441 64
WASHINGTON SQUARE *(Fort Hill).*			
Repairing Fence,		9 00	
MISCELLANEOUS EXPENSES, viz: —			
Tools, and repairs of same,	$166 79		
Watering Charles St.	87 00		
Printing, Stationery, and other Incidental expenses of Superintendent,	83 32		
Carriage Hire, &c. for Committee,	14 85		
Watering Pots,	10 75		
Total for Miscellaneous Expenses,		362 71	
Laborers employed on Commonwealth Avenue and in setting out Trees in various streets,		300 00	

RECAPITULATION.

Salaries of Superintendent and amount paid to Contractors,	$2,475 00	
Expenditures on account of Common,	8,514 69	
Expenditures on account of Public Garden,	10,974 53	
Expenditures on account of Chester Square and Park,	1,043 48	
Expenditures on account of Worcester Square,	193 40	
Expenditures on account of Franklin and Blackstone Sqs.	180 00	
Expenditures on account of Union Park,	20 00	
Amounts carried forward,	$23,401 10	$556,441 64

Amounts brought forward,	$23,401 10	$556,441 64
Expenditures on account of Lowell Square,	57 80	
Expenditures on account of Telegraph Hill,	725 73	
Expenditures on account of Belmont Square,	6 75	
Expenditures on account of Washington Square,	9 00	
Expenditures on account of Miscellaneous Expenses,	362 71	
Expenditures on account of Labor Commonwealth Avenue,	300 00	
		24,863 09

Per item No. 10. *of Treasurer's account.*

DOVER STREET IMPROVEMENT.

Continuation of Expenditures incident to the raising of the grade of Dover Street from one foot at Shawmut Avenue to six and one half feet at its junction with Tremont Street.

Paid amount of Execution *vs.* City in case of Holmes, being a suit for damages, occasioned by water flowing into a cellar prior to the new grade having been established,	$528 94	
Grade damages on House No. 43 Dover Street,	423 90	
Paid a certain individual amount of bill for repairs on house No. 53 Dover Street, in consideration of his having delivered up the key of said house to the purchaser when in his possession, and the house had been hired by him in good faith, he having made		
Amounts carried forward,	$952 84	$581,304 73

Amounts brought forward,	$952 84	$581,304 73
the repairs on the house and received nothing therefor,	39 10	
Auction expenses attending the sale of House No. 53,	37 80	
		1,029 74

Per item No. 15. *of Treasurer's account.*

EAST STREET SCHOOLHOUSE YARD.

Amount paid for a parcel of Land situated on the corner of East and Cove streets, containing 8,500 feet, being purchased for the enlargement of the yard connected with the Primary Schoolhouse on East Street,	14,889 50

Per item No. 21. *of Treasurer's account.*

ENGINEERING.

Expenses of the Civil Engineer's Department.

Salary of the second Assistant Engineers, 238 days at $4.00 per day,	$952 00	
Pay of Draftsmen and Assistants, Levelers, Rodmen, Chainmen, &c.	5,188 18	
Books, Stationery, Drawing Paper and Materials, and Postage Stamps,	212 85	
Omnibus Fares, Ferry Tolls, and other Travelling Expenses,	174 59	
Instruments, and repairing same,	106 10	
Binding Plans, and Cloth for backing the same,	235 12	
Wooden Stakes, Sights, and Soundings,	67 05	
Scientific Books for use in this Department,	97 40	
Cash paid for the recovery of Stolen Plans,	5 00	
Paid for Plans of Streets in East Boston,	24 50	
Amounts carried forward,	$7,062 79	$597,223 97

Amounts brought forward,	$7,062 79	$597,223 97
Plans of Streets at South Boston,	40 00	
Small Repairs and supplies for office	83 30	
		7,186 09

Per item No. 17. *of Treasurer's account.*

ENGINE AND HOOK AND LADDER HOUSES.

Repairs on the various Houses, including cost of building a New Hook and Ladder and Hose House on Wareham Street, in addition to payments made on account of said House last year.

Mason's Work and Stock,	$825 39	
Carpenter's Work and Stock,	3,015 28	
Painting and Glazing,	746 51	
Repairing Sidewalk and Paving in front of Houses,	123 61	
Plumbing and Copper Work,	365 71	
Gas Pipe and Fixtures,	144 06	
Plastering and Whitewashing,	263 13	
Iron Work and Iron Collars for Stable Stalls in Steam Fire Engine Houses, and repairing Stalls in Stables,	116 81	
Digging Cellars and Teaming,	742 00	
Drains,	778 95	
Window Shades and Fixtures,	10 00	
Hardware and nails,	15 47	
		7,146 92

Per item No. 16. *of Treasurer's account.*

EXTERNAL HEALTH.

Expenses of maintaining the Quarantine Establishment at Deer Island, including cost of repairs on the Physician's House.

Repairs on Quarantine Boat,	$18 00	
New Boat for boarding Vessels,	105 00	
Amounts carried forward,	$123 00	$611,556 98

Amounts brought forward,	$123 00	$611,556 98
Repairs on Boat House,	228 75	
Total Expense of Boat and Boat-House,	$351 75	

DEER ISLAND DEPARTMENT.

Salary of Bargemen for Boarding Boat at the Island, Nurse and Cook, and other Labor at Small-pox Hospital,	998 09	
Subsistence for Boarders and Patients,	455 60	
Omnibus Fares and Ferry Tolls for the Port Physician,	18 20	
Printing, Stationery, and Postages,	41 13	
Drugs and Medicines,	37 26	
Clothing and Bedding,	62 83	
Furniture,	54 00	
Burial Expenses,	12 00	
		$2,030 86

Per item No. 18. *of Treasurer's account.*

FIRE ALARMS.

Expense of carrying on the Telegraphic System of Fire Alarms, including payments made on account of the East and South Boston extensions, viz: —

FIRE ALARM DEPARTMENT PROPER.

Salary of Superintendent,	$1,500 00	
Salary of Assistants,	6,229 82	
Instruments; repairs of same,	311 31	
Lumber and Carpenter's Work,	101 13	
Iron Brackets and Blacksmithing,	74 78	
Plumbing,	22 23	
Bedding and Washing same,	81 79	
Amounts carried forward,	$8,321 06	$613,587 84

Amounts brought forward,	$8,321 06	$613,587 84
Water used as a Motive Power,	65 00	
Mason Work,	7 25	
Damages. — Paid for repairing Tower of the Charles Street Church,	17 15	
Hardware and tools for Repairs,	66 67	
Printing and Stationery for office,	134 35	
Wire, and expenses on same,	476 56	
Carting,	31 76	
Omnibus fares, and small cash disbursements by persons connected with the Fire Alarm Department, not charged elsewhere,	48 35	
Paints, Oils, Painting and Glazing Skylights, and other small damages occasioned by the Telegraphic Wires,	36 19	
Small supplies and Incidental expenses,	20 52	
Slating and repairing Damaged Roofs,	8 43	
Drugs and Chemicals,	325 59	
Signal Boxes and Keys for same,	289 10	
Zinc Castings	118 55	
Carriage Hire, and Incidental expenses of Committee,	57 74	
Tin Signs to designate place of deposit of Signal Box Keys,	37 35	
Office Furniture,	19 25	
Total Expenditures for Fire Alarm Department, exclusive of East and South Boston Extensions,	$10,080 87	

East Boston Extension. Balance of cost of extending a line to East Boston, the Alarm System having been but recently put in operation in that locality, viz: —

Amount carried forward,	$613,587 84

Amount brought forward,		$613,587 84
Wire,	64 68	
Brackets and Iron Work,	146 83	
One Cast Steel Bell, weighing 1,968 lbs.	629 76	
Labor,	333 63	
Tools,	17 16	
Carting,	37 98	
Signal Boxes,	202 65	
Laying Cable,	183 75	
Lumber and Carpenter Work,	61 03	
Signs for designating location of Keys of Signal Boxes,	115 00	
Hardware and Nails,	17 45	
Instruments,	71 25	
Tolls and small expenses	6 79	
Total on account of East Boston Extension,	$1,887 96	

SOUTH BOSTON EXTENSION. Expended this year on this account, viz: —		
Wire,	167 16	
Signal Boxes,	163 75	
Total for the South Boston Extension,	$330 91	

RECAPITULATION.

Fire Alarm Department Proper,	$10,080 87	
East Boston Extension,	1,887 96	
South Boston Extension,	330 91	
		12,299 74

Per item No. 20 *of Treasurer's Account.*

FIRE DEPARTMENT,

Expenses of this Department, exclusive of the Fire Alarm System, Engine and Repairs on

Amount carried forward,	$625,887 58

Amount brought forward,			$625,887 58
Hook and Ladder and Hose Carriage Houses; also exclusive of the Salaries of the Chief Engineer, and the Clerk of the Board of Engineers, which are charged under the head of Salaries.			
Annual compensation to the nine Assistant Engineers, and to the Officers and Members of the various Engine, Hook and Ladder, and Hose Companies,		$72,593 49	
One new first-class Steam Engine No. 6, and freight on same,	$3,750 00		
Less credit for one old Engine,	1,000 00		
		2,750 00	
One new Steam Engine Hose Carriage for the above,		250 00	
Repairs of Engines, Hose Carriages, Hook and Ladder Carriages; Fuel Wagons, and other apparatus, exclusive of the Hose belonging to the Department,		11,720 43	
Paid for 5,564 feet new Leading and Suction Hose,		10,373 26	
Grain, Hay, Meal, Straw, &c. for the Horses,		6,838 18	
Cost of connecting the Cochituate Water Pipes with 15 Reservoirs,		1,855 00	
Fuel for the Engine Houses,		2,737 66	
Two New Fuel Wagons,		338 00	
New Horses, and difference in exchange of old ones		1,255 00	
Fuel for the Steam Engines,		2,967 73	
New Hose Pipes and Couplings, Caps, and Badges,		2,152 53	
Repairs on the Leading and Suction Hose, Caps, Badges,			
Amounts carried forward,		$115,831 28	$625,887 58

Amounts brought forward,	$115,831 28	$625,887 58
and other work in that branch,	2,510 92	
Carriage Hire and Incidental Expenses of the Committee,	379 00	
Hire of Horses to draw the Engines and Hooks and Ladders to and from fires,	1,540 82	
Harnesses, and repairs on same,	1,251 41	
Furniture, Utensils, Bedding, &c. for Engine Houses,	1,726 09	
Shoeing Horses, and Medicine and attendance on sick horses,	1,080 83	
Gas for Engine Houses,	1,244 44	
Filling and cleaning Reservoirs,	316 75	
Expense of collecting apparatus after fires; and carting machines to and from workshops for repairs; and other miscellaneous expenses of the Department not charged elsewhere,	914 25	
New Whips,	26 90	
Water for the various Engine Houses,	527 00	
Washing Bedding,	518 26	
Warming Apparatus for Engine Houses,	479 48	
Iron Frames, and Iron and Wooden Covers for Reservoirs and Hydrants,	597 58	
Neatsfoot Oil and Leather Preservatives for Engine Hose; and Sperm Oil for the Engines,	279 63	
Stable Furniture, Hardware, Tools, and Utensils for the Stables and Engines,	547 29	
Ladders and Crotch Poles, —		
Amounts carried forward,	$129,771 93	$625,887 58

Amounts brought forward,	$129,771 93	$625,887 58
purchase of new and repairs of old,	893 61	
Soap and Sponge,	334 55	
Kerosene, Fluid, and Wicking for Torches,	421 77	
Packing and Cotton Waste for Steam Engines,	180 95	
Signs for Hydrants in Streets,	10 00	
New Lanterns and repairing old ones,	158 12	
Printing and Stationery for the Department,	291 78	
New Ropes for Hose Carriages,	149 19	
Refreshments furnished to members of the Department at large fires,	6 25	
Tallow, Wheel-grease, Rotten Stone, and sundry small items,	313 50	
Paid for Pistols and Ammunition for use of the Department, in anticipation of a disturbance during the excitement attending the Presidential Election,	434 00	
Clearing snow from Reservoirs, and Paving around same,	44 00	
Removing night soil,	16 00	
Medical attendance on a Fireman, injured while in the discharge of his duties,	5 00	
Total for Fire Department, exclusive of Fire Alarm Telegraph,		$133,030 65
Amount paid by Treasurer per item No. 19, *of his account,*	$132,925 37	
Add amount not yet called for,	105 28	
	$133,030 65	
Amount carried forward,		$758,918 23

Amount brought forward,		$758,918 23

GRAMMAR SCHOOLHOUSE, PRESCOTT STREET, *East Boston.*

The amount expended thus far on this structure (which is of brick, and is intended for the accommodation of nine hundred pupils, and is built with all the modern improvements), has been as follows, viz: —

Cost of Land on Bennington, Saratoga, and Prescott streets, containing 40,000 square feet,	$ 8,000 00	
Mason Work, as per contract,	23,500 00	
Carpenter Work as per contract,	8,000 00	
Plans, Specifications, &c.	550 00	
		$40,050 00

As Per item No. 49 *of Treasurer's Account*

HIGH AND LATIN SCHOOLHOUSE.

Additional cost of putting a new story on this house, as per order of the City Council, of 26*th July*, 1862.

Carpenter's Work and Stock,		$376 66

Per item No. 25 *of Treasurer's Account.*

INCIDENTAL EXPENSES

For the following Expenditures, which are not charged under any other head.

FOURTH OF JULY, *Expenditure for celebrating the Eighty-eighth Anniversary of the Independence of the United States, viz:* —		
Fireworks,	$1,700 00	
Collation and Refreshments,	534 75	
Extra Police Officers, including Refreshments for same,	2,280 53	
Music, Day and Evening, including the National Concert		
Amounts carried forward,	$4,515 28	$799,344 89

Amounts brought forward,	$4,515 28	$799,344 89
on the Common in the Morning,	1,862 00	
Balloons. — Paid S. A. King for two ascensions,	1,057 73	
Regatta,	1,170 46	
Hire of Music Hall, Boston Theatre, and Allston Hall; and incidental expenses of the same,	1,211 50	
Decorations, interior and exterior, of Halls and Public Buildings,	799 17	
East Boston Ferry Companies, for the free use of their Ferries to the public during the day and evening,	500 00	
Military Escort, and Collation for same,	1,000 00	
Collation for Children of the Choir at Music Hall, including all other expenses attending the Children's Entertainment, except use of Hall,	822 60	
Carriage Hire and Refreshments for Committee,	406 40	
Marshals' Regalia,	119 10	
Printing, Advertising the Programme in Newspapers, and posting Public notices in the streets,	716 65	
Warren Street Chapel. — Allowance for Entertainment of Children,	325 00	
National Salutes for the day,	207 75	
Parade of Firemen,	212 00	
Carting,	24 00	
Amounts carried forward,	$14,949 64	$799,344 89

Amounts brought forward,		$14,949 64	$799,344 89
Bell Ringing, Morning, Noon, and Evening,		46 25	
Use of Lanterns and care of same,		14 75	
Water.—Cost of Tents, Flags, &c. for a free supply of Water on the Common during the day; and men for distributing the same,	$121 00		
Putting up Stands and covering the same,	383 92		
Ice for the same,	50 00		
Use of Mugs and Pitchers,	41 15		
		596 07	
Total expenses of Fourth of July Celebration,		$15,606 71	
LEGAL EXPENSES, DAMAGES, &c.			
Payments for legal advice, legal expenses and judgments against the city on various accounts, and in settlement, by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from imperfections in the streets, or other causes; including expenses in the Richardson Case *vs.* City, on account of the Summer Street Dock,		$4,873 05	
HARBOR EXCURSION.			
Expense of the annual excursion of the City Government and invited guests to the			
Amounts carried forward,		$20,479 76	$799,344 89

Amounts brought forward,		$20,479 76	$799,344 89
Quarantine Establishment, and to the Islands in the harbor, by order of City Council,		1,088 60	
COMMITTEES, &c.			
Visits of members of the City Government to other cities and towns on official business; expenses of Joint standing and other Committees of the present and past City Governments, entertainment of members of other City Governments, &c.		3,103 88	
REVENUE AND POSTAGE STAMPS.			
Payments on this account,		1,242 18	
PAUPERS, &C.			
Support of lunatics and others in the State Institutions at Worcester, Taunton, Reform School at Westborough, and the Nautical branch of the same, and elsewhere, for which the city is liable,		5,214 96	
CARRIAGE HIRE, &C.			
Railroad, Steamboat, and Coach Fares for Committees and officers of the City Government, when on duty, not charged elsewhere,		1,381 50	
GAS LIGHT FOR THE PUBLIC BUILDINGS, VIZ: —			
For City Building,	$1,026 97		
For Mechanics' Hall,	321 86		
For Ward Rooms,	230 31		
For Faneuil Hall,	92 02		
Amts. car. for'd,	$1,671 16	$32,510 88	$799,344 89

Amts. bro't fo'rd,	$1,671 16	$32,510 88	$799,344 89
For the Congregational Library Building, 23 Chauncy Street,	82 89		
For City Engineer's Office, Probate Building,	34 85		
For Niles Block,	32 62		
For City Sealers' Offices,	5 25		
For New City Hall,	151 15		
For office of Superintendent of Public Buildings,	7 08		
		1,985 00	
FURNITURE.			
Purchase of new and repairs of old, viz: —			
Mechanics' Hall,	$249 47		
City Building,	16 50		
Congregational Library Building, No. 23 Chauncy Street,	32 00		
City Sealers' Offices,	3 50		
City Engineer's Office,	85 25		
Smallpox Hospital,	10 00		
Office of Sup't Public Buildings, 46 School Street,	2 50		
Soldiers' Relief Office, Court House,	51 50		
Faneuil Hall,	68 25		
		518 97	
CARE OF BUILDINGS, viz: —			
Mechanics' Hall,			
Two Watchmen,	$1,353 00		
Janitor's Salary,	1,000 00		
Amts. car. for'd,	$2,353 00	$35,014 85	$799,344 89

Amts. bro't for'd,	$2,353 00	$35,014 85	$799,344 89
Building, 23 Chauncy Street, and Office of Sup't of Public Buildings in School Street,	800 00		
Niles Block,	472 00		
City Buildings,	226 67		
Old State House,	100 00		
		3,951 67	

FUEL.

Supply for the Public Offices, all of which, as well as that for the Public Schools, and the County Buildings, is purchased by contract. The weight, quantity, and quality of the fuel contracted for by the city is inspected by a person specially employed for that purpose, viz: —

Fuel-Inspector's Fees,	$701 00	
Congregational Library Buildings,	691 52	
Faneuil Hall,	174 62	
Niles Block,	513 08	
Mechanics' Hall,*	427 91	
City Sealers' Offices,	78 65	
City Building,	75 19	
Hay Scales,	23 20	
		2,685 17

WATER RATES.

Payments to the Cochituate Water Board for water furnished during the year, viz: —

For Faneuil Hall,	$40 00		
For City Building,	37 50		
Amts. car'd for'd,	$77 50	$41,651 69	$799,344 89

*The cost of warming this building is paid to the Lessors.

Amts. bro't for'd,	$77 50	$41,651 69	$799,344 89
For Old State House,	27 00		
For House of Reception,	10 00		
		114 50	

STATISTICS.

Paid for ascertaining the number of children born in the years 1863 and 1864, and other statistical information, as required by the Statutes of the Commonwealth,		$560 55	

NATIONAL FLAGS, &c.

Cost of repairing Flags and Flagstaffs, and setting and hoisting Flags; driving Stakes, &c. on various public occasions,		736 61	

MILITARY ENROLMENT.

Cost of making up a new military Enrolment as required by law,		800 00	

SEALERS OF WEIGHTS AND MEASURES.

Expenses of this Department, viz: —			
Rent of Offices for the Sealers,	$300 00		
Amount paid by the city for repairing Scales and Weights of certain parties, under the Ordinance of 6th July, 1863,	*641 98		
Amts. car'd for'd,	$941 98	$43,863 35	$799,344 89

* This amount is collected from the owners of the scales and weights so repaired, by the Sealers, and is by them paid into the City Treasury.

Amts. brot. for'd,	$941 98	$43,863 35	$799,344 89
Cost of New Harnesses and Whips for use of Sealers,	194 90		
Tools for their use,	36 78		
New Scales, Weights and Measures, and Chests for same,	153 54		
Use of Scales,	8 50		
		*1,335 70	
GALLOP'S ISLAND.			
Paid Joseph Snow for the surrender of his Lease of this Island, in order that the U. S. Government might occupy the same,		$1,300 00	
ELECTION EXPENSES, *viz:* —			
Constables for notifying and for attendance at the various Ward Meetings,	$253 71		
Annual allowance of $30 to each of the twelve Wards for refreshments &c. at Elections,	360 00		
Rent of Rooms for			
Amts. car. for'd,	$613 71	$46,499 05	$799,344 89

*The total cost to the City of the Department of Sealers of Weights and Measures for the year was as follows: —

Salary of the two officers and assistants,	$3,600 00
Expenses as above,	1,335 70
Cost of keeping two Horses and Wagons for use of said Officers by the Internal Health Department as given by the Superintendent of Health,	780 00
	$5,715 70

In addition to the regular expenses, the Internal Health Department paid for two new Express Wagons and a Pung.

The total amount paid into the Treasury during the year by said officers was $3,274.27, as per the Treasurer's Report, Item No. 113. Previous to 1863 the Sealers of Weights and Measures received the fees which they collected in payment for their services and furnished themselves with horses and wagons.

Amts. brot. for'd,	$613 71	$46,499 05	$799,344 89
Ward Meetings and Caucuses,	20 00		
Opening of the Ward Rooms, Making Fires, and Cleaning; Lights, Carpenter's Work, and other Incidental Expenses,	358 50		
Voting Lists. — Examining and Checking the same before each election, with a view of excluding illegal voters,	186 00		
Ringing Bells on Election Days,	38 75		
		1,216 96	
SOAP, SAND, &c. for City Hall and other City Buildings,		65 15	
NOTICES, &c.			
Serving official notices of elections to Member of the State Legislature; distributing reports, &c.		7 80	
ANNEXATION OF ROXBURY.			
One half the cost of reporting and transcribing testimony before the State Legislature during the discussion of this question,		185 00	
CITY CHARTER.			
Amount paid to F. W. Palfrey and B. R. Curtis, Esqs., for professional services in consultation with the City			
Amounts carried forward,		$47,973 96	$799,344 89

Amounts brought forward,			$47,973 96	$799,344 89
Solicitor in relation to the proposed amendment of the City Charter,			225 00	
RUSSIAN FESTIVAL.				
Expenses attending the reception and entertainment of Rear-Admiral Lessoffsky and Officers of the Russian Fleet during the month of June, viz: —				
Entertainment at Revere House, and other collations,	$12,820 82			
Music,	1,063 00			
Use of Music Hall, and decorating the same,	2,212 67			
Carriage Hire,	1,188 00			
Printing, &c.	458 15			
Photographic Views and Frames,	310 75			
Cost of constructing a floating stage,	157 32			
Railroad Fares, and other small items not charged elsewhere,	134 87			
Paid for use of Steamboats,	1,281 50			
			19,627 08	
PRESIDENTIAL ELECTION.				
Expenses incurred in consequence of the precautions taken to avoid an expected disturbance during the excitement occasioned by the				
Amounts carried forward,			$67,826 04	$799,344 89

Amounts brought forward,		$67,826 04	$799,344 89
Presidential Election in November last, viz: —			
Extra Police,	2,427 00		
Militia Expenses,	930 50		
Paid to sundry persons employed in watching the various Fire Alarm Signal Stations,	115 50		
Arms and Ammunition for use in Fire Alarm Office,	35 70		
Refreshments furnished Militia and Police,	63 15		
Fuel for Armories,	32 10		
		3,603 95	
YOUNG MEN'S CHRISTIAN ASSOCIATION.			
Collation provided on the occasion of an excursion among the islands in Boston Harbor in June last,		800 00	
ALMSHOUSE COMMITTEE.			
Paid for reporting and transcribing testimony taken by this Committee at the Institutions at South Boston and Deer Island from Jan'y 20 to Feb'y 24, 1864.		168 35	
EAST BOSTON FERRY.			
Paid to sundry individuals for counting passengers over this Ferry,		475 55	
ICE for City Hall and other City Buildings,		196 60	
Amounts carried forward,		$73,070 49	$799,344 89

Amounts brought forward,		$73,070 49	$799,344 89
RECORDING DEEDS.			
Payment to the Registrar for recording Deeds to the city,		30 25	
POCKET BOOKS.			
Paid for 75 Memorandum Pocket Books, containing lists of the City Government and Committees for the use of Members and Officers,		93 75	
TOWELS. — Paid for making and washing Towels for City Hall,		68 10	
BOOKS, &c. — Paid for one vol. Lippincott's Gazetteer for Mayor's Room,	$8 00		
Eleven hundred copies of Quarto Engravings for Everett Memorial,	220 00		
Paid for a Plan of East Boston Ferry Building,	20 00		
		248 00	
FUNERAL EXPENSES, viz: —			
Expenses of Mayor Lincoln and Committee of the City Government to Washington, to attend the Funeral obsequies of the late President,	*$1,000 00		
Funeral of the late Hon. Edward Everett,	2,164 52		
Amts. car. for'd,	$3,164 52	$73,510 59	$799,344 89

* Returned by the Committee to the Treasury, $156.75.

Amts. bro't for'd,	$3,164 52	$73,510 59	$799,344 89
Paid for wreath of cut flowers for funeral of late Hon. Josiah Quincy,	26 75		
Burial Expenses of the late Auditor, Elisha Copeland, Esq.	219 70		
		3,410 97	
CARTING AND EXPENSES.		162 22	
TELEGRAMS.		37 95	
POLICE BADGES.			
Cost of 30 Silver Badges for members of the Common Council, and 4 Gold Badges for members of the Board of Aldermen,		79 50	
DIRECTORIES. — Cost of ninety-six copies of Adams's Boston Directory, for the members of the Government and the public offices,		216 00	
NEWSPAPERS. — Extra Papers for City Offices.		27 85	
WATERING CHAUNCY STREET,		35 00	
NATIONAL THANKSGIVING DAYS.			
Expenses attending the celebration of the various National Thanksgiving days, Reception of Capt. Winslow, &c.		617 95	
			78,098 03
Amount paid Treasurer per item No. 27 of his account,		$77,942 83	
Deduct Transfer by Auditor to County of Suffolk,		11 00	
Amount carried forward,		$77,931 83	$877,442 92

Amounts brought forward,	$77,931 83	$877,442 92
Add amount not yet called for,	166 20	
	78,098 03	

INTEREST.

Amount paid this year for Interest on the City Debt, including the premium on Exchange on London, and on the Gold with which this interest was paid,	$742,671 88	
Per item No. 65 of Treasurer's account.		
Added by Auditor the proportion of premium paid and charged on City Debt redeemed during the year and carried by the Treasurer to Water Works Interest,	103,125 02	
		845,796 90

N. B. *This item does not include any charge for interest on the "Water Debt," that interest being charged to the Water Works.*

There has been $109,962 65 *received to the credit of this account, including* $47,968 55 *for premium on City Stock sold at Auction and at Private Sale during the year, per item No.* 87 *of Treasurer's account.*

INTERNAL HEALTH.

This item includes the expenses of sweeping the Streets, collecting all the Ashes and House Offal, and depositing it at the General Depot; also all other work connected with the preservation of the Health of the City.

The House Offal of the City proper and South Boston is disposed of by contract. It is col-

Amount carried forward,	$1,723,239 82

Amount brought forward,			$1,723,239 82
lected in the City Wagons and delivered at the Depot connected with the South Stables on Albany Street, from whence it is taken every day in Covered Wagons, and carried out of the city. The House Offal at East Boston is collected there by contract at the expense of the city, and is disposed of by the collector for his own benefit.			
Wages of the Laborers employed in sweeping the Streets, removing Street Dirt, &c., exclusive of the carting done by other than City Teams,		$58,019 66	
Wages of the Laborers employed in collecting the House offal, ashes, &c.		59,191 08	
Wages of four Blacksmiths, three Wheelwrights, one Harness-maker, two Painters, three Foremen of the South Yard, three Foremen of the West Yard, two Stablers, and two permanent Watchmen, all of whom are constantly employed by the Department,		12,847 99	
Feed and Bedding for Horses, viz: —			
Grain and Meal,	$15,691 82		
Hay,	5,784 54		
Straw,	1,821 91		
Carrots,	40 60		
		23,338 87	
Stock used in Workshops, viz:			
Hard Wood and other Lumber, and Sawing the same,	$2,573 04		
Hardware and Saddlery,	1,204 61		
Amts. car. for'd,	$3,777 65	$153,397 60	$1,723,239 82

Ams. bro't for'd,	$3,777 65	$153,397 60	$1,723,239 82
Paints, Oil, and Varnish,	1,410 64		
Iron and Steel,	912 90		
Horseshoe Shapes,	356 57		
Cumberland Coal,	291 48		
Axles and Springs,	170 59		
Burlaps and Cotton Duck,	46 50		
Spokes, Hubs, &c.	157 68		
		$7,124 01	
Collecting Ashes and House Offal at East Boston,		3,591 50	
Horses. — Purchase of new and exchange of old,		4,787 50	
Salaries, viz: —			
Driver of the Wagon used for the conveyance of Prisoners to and from the Station Houses to the City Lock-ups, and to the Jail,	820 00		
Conductor of the Vehicle employed in conveying the Inmates of the South Boston and Deer Island Institutions to and from the City,	676 00		
The House of Industry pays $200 *per annum additional for this service.*			
Driver of the Wagon employed in the removal of deceased persons, by order of the Board of Directors for Public Institutions,	554 00		
		2,050 00	
Amounts carried forward,		$170,950 61	$1,723,239 82

Amounts brought forward,		$ 170,950 61	$ 1,723,239 82
Nuisances. — Cost of constructing, repairing, and cleaning Drains, and Sewers, for the purpose of abating nuisances,	991 23		
Other expenses for this purpose,	30 00		
		1,021 23	
Cost of Shoeing part of the Horses kept in the West Stables,		358 88	
REPAIRS OF BUILDINGS, viz: —			
Hardware and Nails,	511 75		
Plumbing,	290 11		
Zinc,	47 23		
Shades and Fixtures,	77 98		
Iron Work on Street Urinals, and for other purposes,	253 68		
Mason's Work and Stock,	205 16		
Gas Fixtures,	119 45		
Carpenter's Work and Stock,	121 59		
Slating,	22 53		
Paper Hanging,	13 56		
Cost of new Hoisting Wheel at South Stables,	100 00		
Wire window screens,	44 50		
		1,807 54	
Bill Posting,		9 00	
Fuel for shops and Offices,		1,079 75	
Tools and Utensils,		281 13	
Hoes, Shovels, and Forks,		276 38	
Broom Stuff,		646 90	
Pails, Buckets, and Baskets,		193 91	
Amounts carried forward,		$ 176,625 33	$ 1,723,239 82

Amounts brought forward,	$176,625 33	$1,723,239 82	
Gas Light,	371 83		
Stable Furniture, including all kinds of Brushes, Curry Combs, Cards, Chains, &c.	371 19		
Tolls to the East Boston Ferry Company,	188 15		
Desks and Chairs for Offices,	173 92		
Soap,	73 14		
Watering Pots,	24 00		
Printing, Stationery, and Newspapers for the Superintendent's Office,	524 79		
Doctor's Bills for attending sick and lame Horses, including Drugs and Medicines,	303 23		
Sponge,	180 50		
Watering Streets,	859 00		
Horse Collars,	98 00		
Washing for the Department,	16 05		
Pasturing Horses,	93 86		
Cesspool Boots for men, and repairing the same,	65 00		
Ice,	25 60		
Ropes and Marline,	21 35		
Spruce Poles,	37 50		
Warming Apparatus, and repairing same,	76 57		
Overalls and Frocks for Cesspool cleaners,	38 25		
Grease for Wheels,	34 07		
Sundry Items and small supplies not charged elsewhere,	85 25		
Hand Hose, 127 feet,	57 69		
Carting Ashes and Street Dirt by other than City Teams,	120 00		
City Smallpox Hospital.			
Repairs on Building,	$26 48		
Amts. car. for'd,	$26 48	$180,464 27	$1,723,239 82

Amts. bro't for'd,	$26 48	$180,464 27	$1,723,239 82
Nursing and Care of Patients, and Medicine,	436 35		
		462 83	

MILK INSPECTION.

Sundry Expenditures connected with the Office of the City Milk Inspector, viz: —		
Salary one year,	$900 00	
Expense of Chemical Analyses in twenty-four cases,	225 00	
Stationery, &c.	6 63	
Small cash disbursements by Inspector,	17 17	
		1,148 80

CITY PHYSICIAN'S OFFICE, VIZ: —

Service of Assistant,	$309 00	
Printing and Stationery,	7 98	
Supplies and Medicines,	23 81	
Washing Towels, and extra cleaning,	7 61	
Repairing Instruments,	35 90	
		384 30

SEALERS OF WEIGHTS AND MEASURES.

Two new Express Wagons and shifting tops for same,	$450 00	
One Pung,	40 00	
Repairing Vehicles,	5 35	
		495 35
Amounts carried forward,	$182,955 55	$1,723,239 82

Amounts brought forward,	$182,955 55	$1,723,239 82
Expenses of Committee and Superintendent to Philadelphia, on Official business, and Carriage Hire and incidental expenses of Committee,	540 50	
		183,496 05

Per item No. 26 of Treasurer's account.

PUBLIC VACCINATION.

The office of the City Physician is in the City Building, Court Square, his office hours are from 10 to 12 o'clock daily.

The number of persons vaccinated and re-vaccinated free of expense, during the year ending 30th April 1865, was 3,643; last year, 1,689,

The number of Children examined and furnished with the certificate of Vaccination required to entitle them to enter the Public Schools, was 443; last year 620.

The number of gratuitous supplies of Vaccine Virus to Physicians belonging to Boston has been 305; last year, 307.

The various City Institutions, Public Hospitals and other Charitable Institutions have also been supplied with Vaccine Virus, at sundry times, as necessity required.

In consequence of the liberal supply of Virus from this office to Physicians and to the U. S. Army, the number of Vaccinations during the year by private Physicians must have been very large.

COUNTY JAIL. — *By the repeal of the Ordinance creating the office of "County Physician," the duty of attending all cases of sickness at the Jail has been again assigned to the City Physician.*

Amount carried forward,	$1,906,735 87

Amount brought forward,			$1,906,735 87
LAMPS.			
Gas for Street Lamps, viz: —			
City proper,		$87,521 45	
South Boston,		12,065 04	
East Boston,		11,429 08	
Lamplighters. — Paid the Gas Companies for Lighting and Cleaning Gas Lamps, viz:			
Boston Co.	14,480 96		
South Boston,	1,897 96		
East Boston,	1,775 16		
		18,154 08	
For Lighting and Cleaning all the Oil and Fluid Lamps from March 24, to May 17, 1864, since which time they have been lighted by contractor furnishing the Oil,	$1,378 30		
Care and Lighting the two Ornamental Lamps over the West St. Gate on the Common,	25 00		
		1,403 30	
Payments for Underground Service Pipes, which are all laid by the Gas Companies, viz: —			
Boston Co.	$2,457 09		
So. Boston,	254 30		
East Boston,	167 83		
		2,879 22	
Amounts carried forward,		$133,452 17	$1,906,735 87

Amounts brought forward,		$133,452 17	$1,906,735 87
For Combination Oil furnished and for lighting and care of all the Oil Lamps in the City proper, and in South and East Boston, under the New Contract,		39,357 65	
Combination Oil, furnished from March 23, to May 17, 1864, since which time a new Contract has been in operation, which provides for the lighting of the Oil Lamps also, and the care of the same, viz: 4,451¼ gallons, at a cost of $1 per gallon,		4,451 25	
Repair of Lamps.—By contract for the year,		4,000 00	
New Iron Brackets, and putting up same, and other Iron Work,		2,137 65	
New Iron Posts,		362 07	
New Wooden Posts; resetting old ones, Painting, &c.		224 50	
New Lamps, viz:			
4 Gas at $9, each,	$36 00		
104 at $5, 50 at $5.50, and 57 at $6.25,	1,213 75		
		1,249 75	
New Gas Burners, Cocks, and Tips,		232 50	
New Oil Burners, Cans, and Measures,		952 08	
Repairing and Painting Iron Posts,		532 20	
Gas Pipes and Fixtures above ground, and Repairs of the			
Amounts carried forward,		$186,951 82	$1,906,735 87

Amounts brought forward,	$186,951 82	$1,906,735 87
same, including the putting up of Lamps,	1,952 99	
New Tubes, Caps and Chains for Burners,	92 32	
Repairs of Oil Burners, Cans, and Measurers,	1,316 70	
Cartage of Lamps, Lamp Irons, Posts, &c., to and from Streets and Repair Shops,	244 13	
Wicking for Lamps,	68 75	
New Ladders, and repairing old ones,	114 00	
Printing Blanks, and Direction Cards, for Lighters,	21 23	
Stationery for Superintendent's Office,	49 10	
Signs,	10 00	
Paid for Chemical Experiments and the use of Kerosene Lamps,	50 00	
		190,871 04

Per Item No. 30 *of Treasurer's account.*

The whole cost to the city for Lighting the Streets the past year is thus shown to have been $190,871.04, *against* $160,942.82 *last year.*

In April last the city was lighted with 3,469 *Gas and* 1,368 *Combination Oil Lamps.*

On the 30*th April,* 1864, *there were* 3,417 *Gas Lamps, and* 1,363 *Oil Lamps. Increase of* 52 *Gas Lamps in* 1865*; an increase in Oil Lamps,* 5.

The Lamps are located as follows:—

In City proper, 2,767 *Gas and* 572 *Oil.*
South Boston, 364 " " 476 "
East Boston, 338 " " 320 "

The cost for Gas in the City proper, and in South and East Boston, is one and a quarter cents per hour.

Amount carried forward,	$2,097,606 91

Amount brought forward,		$2,097,606 91

The Gas Lamps are all cleaned, lighted, and extinguished by the Gas Companies, who are allowed $1.70 *per night for every* 100 *Lamps.*

The Gas Companies also have the sole charge of the Underground Service Pipes. They are laid and kept in repair by the various Companies, but at the expense of the City.

The Combination Oil Lamps were lighted and cleaned by men employed by the City, viz: eight in the City Proper, five in Ward XII. *(South Boston), and two in East Boston, until the* 17*th of May,* 1864, *when they were taken charge of by the Contractor for the supply of the Oil. The Oil Contractor is allowed at the rate of* 2 *cents per Lamp per night for this service.*

LIBRARY.

Expenses of carrying on the Free Public Library in Boylston Street, which is open to all the Citizens of Boston every day, excepting Sunday, from 9 *A. M. to* 10 *P. M.*

Salaries, viz: —		
Superintendent,	$ 2,000 00	
Librarian,	1,700 00	
Assistant Librarian,	949 97	
Female Assistants,	3,526 97	
Male Assistants,	3,640 17	
Janitor,	800 00	
	$ 12,617 11	
Printing,	2,517 30	
Books,	12,692 55	
Binding Books,	2,143 16	
Fuel,	2,048 23	
Gas,	1,419 90	
Extra help for cleaning of windows, floors, &c. and for other assistance at sundry times,	508 28	
Amounts carried forward,	$33,946 53	$2,097,606 91

Amounts brought forward,	$ 33,946 53	$2,097,606 91	
Soap, Washing Materials, &c.	96 88		
New Towels, and washing old ones,	59 35		
Tools and Hardware,	3 00		
Maps of States, Counties, and Towns,	298 00		
Paid for consultations with, and professional services of Geo. N. Comer, Esq. at the Library, in relation to a system of Book-Keeping for use in keeping the accounts of the Library,	75 00		
Advertising,	5 00		
New Flag and Halliards,	6 50		
Cooking apparatus for Janitor's House,	15 55		
Furniture and repairs of same, including Carpeting,	296 64		
Stationery,	209 98		
Paper for covering Books,	173 52		
Freight on Books; Carting and Expresses,	124 65		
Loan and other Blank Books,	186 00		
Blank Cards for delivery of Books,	112 50		
Postage and Stamps,	117 92		
Water Rates,	50 00		
Small Repairs, by Carpenters, Masons, &c.	* 79 35		
Watering the Street,	25 00		
Ice,	20 00		
Gas Fixtures,	8 15		
Insurance on Books imported,	196 48		
		36,106 00	

Per item No. 32 of Treasurer's account.

Amount carried forward,	$ 2,133,712 91

*The general repairs on the Library Building are charged to *Public Buildings.*

Amount brought forward,		$2,133,712 91

MARKET HOUSES.

Incidental Expenses of the two Market Houses exclusive of the Repairs on the Buildings (which are charged to Public Buildings), and the Salary of the Superintendent.

SALARIES. — Deputy Superintendent, who is commissioned as a Police Officer,	$1,049 98	
Keeper of the Public Scales,	526 68	
Porter and Watchmen one year,	1,393 28	
	$2,969 94	
Fuel,	1,455 96	
Gas and Fluid,	943 62	
Gas Fixtures,	7 46	
Printing, Stationery, &c. for Superintendent's Office,	42 13	
Incidental Expenses, and small repairs in the Markets,	370 72	
Warming Apparatus, and repairs of same,	31 54	
Brooms, Brushes, Coal-hods, &c.	14 36	
Newspaper for the Superintendent,	10 00	
Carting,	4 38	
Revenue Stamps,	150 00	
Repairing and adjusting Scales,	2 95	
Putting up Awnings,	2 25	
		6,005 31

Per item No. 33 of Treasurer's account.

Amount carried forward.	$2,139,718 22

Amount brought forward,		$2,139,718 22

MAYHEW SCHOOLHOUSE YARD.

Paid for 2,447 feet of land adjoining the Mayhew Schoolhouse lot, on Hawkins Street, for the purpose of enlarging the yard of said schoolhouse,		8,500 00

Per item No. 35, *of Treasurer's account.*

MILITIA BOUNTY.

Paid to members of the City Volunteer Militia, the Bounty allowed them by the State, in conformity with Acts of the Legislature of May, 1849, and April, 1853.		1,027 50

Per item No. 68 *of Treasurer's account.*

MOUNT HOPE CEMETERY.

Expense of carrying on and improving this Ground, which is located in Dorchester and in West Roxbury.

Labor on the Grounds,	5,388 25	
Salary of Superintendent,	1,000 00	
Granite Posts and other Stones for boundaries of Lots,	159 00	
Hay, Grain, Meal, &c. for Horses and Cattle,	321 72	
Entertainment of members of the City Council, strangers, and other visitors to the Grounds, including Carriage Hire for the same,	198 12	
Cost of running an Omnibus, during the summer season, to and from the Jamaica Plain Cars to the Cemetery, for the accommodation of the public,	300 00	
Amounts carried forward,	$7,367 09	$2,149,245 72

Amounts brought forward,	$7,367,09	$2,149,245 72
Repairing Wagons and other Vehicles,	58 83	
Furniture for House,	41 60	
Trees, Seeds, Plants, &c.	212 04	
Cost of 100 Numbered Stones, for designating Lots, at 50 cents each, and carting,	53 00	
Fuel,	35 50	
Printing and Stationery,	42 86	
Hardware and Nails,	59 75	
Powder and Fuse for blasting,	12 50	
Lead Pipe and Sheet Lead,	80 63	
Disinfectants,	3 80	
Paid for damage of clothing of one of the laborers employed on the Grounds, which were destroyed by fire,	4 00	
Repairing Harness,	22 28	
Blacksmithing and Iron Work,	135 80	
One Yoke of Oxen,	260 00	
One Horse,	225 00	
Tools and Implements,	150 41	
Tablet to the memory of the late David Haggerston, formerly Superintendent,	200 00	
New Greenhouse,	520 26	
Opening and closing Grounds on Sundays,	79 00	
Plumbing and repairing Pump,	24 40	
Painting, and Paints, Oils, and Glass,	33 25	
Small Repairs on Superintendent's House,	10 96	
		9,632 96

Per item No. 34 *of Treasurer's account.*

Amount carried forward,	$2,158,878 68

Amount brought forward,		$2,158,878 68

OLD CLAIMS.

Amount of bills and accounts against the City, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year,		2,929 94
Amount paid by Treasurer, per item No. 39 *of his account,*	$2,911 94	
Per item No. 69,	18 00	
	$2,929 94	

OVERSEERS OF THE POOR.

Paid to the Treasurer of this Board for the benefit and special relief of those poor persons in the different Wards of the City, *having a settlement in this State*, and who without being Paupers, are proper objects for such assistance,		41,000 00

Per item No 38 *of Treasurer's account.*

There has been received to the credit of this account this year the sum of $6,866.74, *per item No.* 96 *of Treasurer's account. This credit being deducted from the above, will reduce the net cost this year to* $34,133.26, *against* $36,512.42 *last year, and* $87,979.33 *in* 1862–63.

No provision was made this year, as has been customary heretofore, for the relief of poor persons who had no settlement in any town or city in this Commonwealth. Such persons, having no legal or equitable claim on any town or city, except for temporary relief in case of sickness, have been left to the care of the State. This is the reason why our expenses have been so much less this year than in former years.

Amount carried forward,	$2,202,808 62

Amount brought forward,		$2,202,808 62

N. B. *A detailed account of the Expenditures by this Board is rendered to the Board of Aldermen at the close of every year, and is published by the Overseers in three of the City Newspapers, in the month of January. Their last account being to 31st December,* 1864.

OFFAL DEPOT.

This Building is located on the Pier Wharf, on Albany Street, at the foot of Brookline Street, and is intended as a receptacle for the House Offal collected by City Teams, prior to its removal by the Contractor.

The payments on this account have been as follows, viz:—

Contractor amount of his contract for doing all the work, and furnishing all the material, according to the terms of said contract,	$10,448 50	
Also for amount of his bill for extra work, not included in contract,	3,556 56	
Superintendent 20 days, at $5 per day,	100 00	
Plans, Specifications, and Drawings,	50 00	
		14,155 06

Per item No. 40 *of Treasurer's account.*

PAVING, GRADING, AND REPAIRS OF STREETS.

Laborers employed by the Superintendent on Street Work,	$44,784 93	
Hill Gravel,	10,181 63	
Paver's Bills,	18,188 17	
Paving Gravel,	16,825 99	
Amounts carried forward,	$89,980 72	$2,216,963 68

Amounts brought forward,	$89,980 72	$2,
Hire of Teams for carting Materials, and for removing Snow and Ice,	14,386 95	
Trap Rock Blocks,	2,477 33	
Bricks used for Sidewalks, Drains, and Cesspools,	5,574 20	
Earth Filling,	3,973 15	
Sea Wall, Pinckney Street, taking up and rebuilding,	400 00	
Water Rates,	9 00	
Round Paving Stones,	2,765 75	
Stone Blocks,	9,549 59	
Flag Stones,	1,343 10	
Edge Stones, and Stones, for Sidewalks, Crossings, and Drains,	3,968 36	
Sand, Lime, and Cement,	2,398 00	
Ashes and Cinders for filling,	3,109 51	
Lumber and Carpenter's Work for Drains and Sidewalks,	1,140 94	
Mason's Work, and use of Derrick,	1,137 65	
Internal Health Department, for the use of Horses, Carts, and Drivers employed in Street Work,	813 25	
Wharfage on Paving Stones, and Gravel,	495 79	
Iron and Steel for Blacksmith's shop,	124 93	
Horse Keeping.—Paid to the Internal Health Department for keeping the Superintendent's Horse one year,	208 00	
Carriage Hire and Incidental Expenses of the Paving Committee,	98 00	
Amount carried forward,	$143,954 22	$2,216,963 68

Amounts brought forward,	$143,954 22	$2,216,963 68
Repairing Harness, &c.	18 00	
Stone Chips,	124 63	
Repairing Buggy used by Superintendent,	10 45	
Fuel for Tool House,	59 76	
Repairs on Tool House, and Workshop,	65 74	
Advertising, and Newspapers,	16 75	
Tools and Utensils for Shops,	271 14	
Cedar Posts,	90 65	
White Oak Butts,	153 00	
New Street Signs, and putting up the same,	64 67	
Printing,	42 67	
Stationery and Postage Stamps for Superintendent's Office,	107 40	
Fluid for Street Lanterns,	62 05	
Renumbering Streets,	80 80	
Tolls to the East Boston Ferry Company,	54 20	
Borax for Blacksmith's Shop	11 50	
Lanterns and repairing same,	6 92	
Salt,	9 00	
Setting Glass broken by Stone Crackers,	15 90	
Cumberland Coal,	84 99	
Difference in exchange of Horse,	225 00	
Hardware, Nails, &c.	83 19	
Books for Office of Superintendent,	23 45	
GRADE AND OTHER DAMAGES, VIZ: —		
Paid to the Proprietor of an Estate on Somerset Street on account of the removal		
Amounts carried forward,	$145,636 08	$2,216,963 68

Amounts brought forward,		$145,636 08	$2,
of Stone Steps and Portico projecting into said Street,	$350 00		
Brookline Street, James Marshall,	600 00		
Dedham Street, Estimates,	20 00		
		970 00	
			146,606 08

Per item No. 42 *of Treasurer's account.*

PAVING BUILDING.

Cost of erection of Building for the accommodation of the Paving Department, containing a Workshop, Tool House, &c. This building is situated on the land next adjoining northerly the new City Stables at the South End.

Contractor on acccount of Contract, and for Extra Work,	$10,716 52	
Superintendent of the Work,	115 00	
Plans,	50 00	
Plumber's Work,	59 34	
		10,940 86

Per item No 50 *of Treasurer's account.*

POLICE,

Services of the regular Day and Night Police Officers, including extra pay allowed them for services rendered out of their regular hours,	296,605 61	
Services of Detective officers,	8,694 00	
Stewards of the various Station Houses; and for care and ordinary cleaning of the Houses and Lock-ups,	3,389 39	
Amounts carried forward,	$308,689 00	$2,374,510 62

Amounts brought forward,		$308,689 00	$2,374,510 62
Services of those members of the regular Police who are stationed at Theatres, or at other places of public Amusement or Business, where their services are considered necessary,		*3,423 07	
Services of a Special Police Officer whose duty it is to look after cases of drunkenness, 10 months from June 26, 1864,		667 50	
		$312,779 57	
City Lock-ups. — *Expenses of the Lock-ups under the Court House used for the confinement of Prisoners before trial, viz:* —			
Salary of two Police Officers employed there,	2,062 50		
Salary of the Steward one year,	905 25		
Food for Prisoners while in the Lock-ups waiting trial or examination,	852 60		
		3,820 35	
Fuel, and Housing the same,		3,192 01	
Gas for the various Station Houses and Lock-ups,		2,978 11	
Amounts carried forward,		$322,770 04	$2,374,510 62

*These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of the Police, and are by him paid into the City Treasury to the Credit of the Police Department.

Amounts brought forward,		$322,770 04	$
Furniture, *viz:* —			
Bedding and Towelling,	1,187 69		
Window Shades, &c.	5 00		
Office Furniture, including desks and Chairs,	73 00		
Warming and Cooking apparatus,	163 55		
Iron, Tin, Wooden, and Crockery Ware,	46 48		
Brooms and Brushes,	128 54		
One Litter,	9 62		
New Bedsteads, and repairing old ones,	153 50		
Ladders,	3 18		
Lanterns,	21 00		
Repairs of Telegraphic Apparatus and paper for same,	47 15		
		1,838 71	
Advertising and Postage,		39 02	
Paid for Police Clubs and Webbing for same,		67 42	
Salary of the Clerk to the Department,		1,100 00	
Salary of Superintendent of Hacks and Carriages,		1,041 00	
Salary of Superintendent of Carts, Wagons, &c.		1,038 25	
Paid to the Officer who acts as Superintendent of Pawnbrokers, one year,		1,040 50	
Amounts carried forward,		$328,934 94	$2,374,510 62

Amounts brought forward,			$328,934 94	$2,374,510 62
Salary of the Assistant Clerk,			1,079 00	
Transportation of Prisoners from Station Houses to the City Lock-up under the Court House, *viz:* —				
Amount paid to the Internal Health Department, part of the work having been performed by them,	$1,390 75			
Reimbursed to the Captains for cash paid by them for this service,	139 10			
			1,529 85	
Rent and Taxes on the hired Station House in rear of the Boylston Market House,			849 81	
Harbor Police. — Expenses of this Branch of the Service, *viz:* —				
Joiner's Work, Blacksmithing, and Painting,	255 86			
Chandlery,	56 96			
Shipping List for the Office,	8 00			
Supplies and Furniture for boats, Customhouse Papers, &c.	542 23			
Oars and Row Locks,	10 20			
			873 25	
Printing for the Department,			387 93	
Water for the various Station Houses,			728 00	
Amounts carried forward,			$334,382 78	$2,374,510 62

Amounts brought forward,	$334,382 78	$2,3
Medical Attendance and Medicine furnished by order of Police Officers, to persons arrested, wounded, or otherwise needing such assistance,	635 56	
Stationery for the Chief's Office and for the various Station Houses,	511 21	
Salary of a Constable employed on special service in the Department,	727 93	
Horse and Chaise for the use of the Chief of the Department, and Incidental Expenses of the same, viz:		
Keeping the Horse and Chaise, $231 43		
Shoeing Horse, 66 25		
Repairing Chaise and Harness, 11 75		
	309 43	
Travelling and other Expenses of Officers to various places in search of Criminals and Fugitives from Justice; and other Expenses of a like nature,	431 83	
Food supplied to Prisoners and others at the various Station Houses, by order of the Captains,	256 48	
Ice for the Station Houses,	189 10	
Carriage and Chaise Hire for the Department,	372 28	
Washing Bedding, &c.	132 46	
Badges, Rattles, Batons, and repairs of same,	312 83	
Paid Extra Services of Of-		
Amounts carried forward,	$338,261 89	$2,374,510 62

Amounts brought forward,	$338,261 89	$2,374,510 62
ficers for attending Free Evening Schools for Adults and others,	142 25	
Meals for Officers on various Public Occasions, when they could not be spared from duty,	31 86	
Removing Nuisances, Snow, Ice, and other obstructions from Streets and elsewhere,	37 06	
Carting the Ropes, Chains, and Stakes required for closing up the streets, and for restraining crowds on public days; and other carting,	42 50	
Newspapers for the Chief's Office,	6 85	
Handcuffs,	25 65	
Police Uniforms, Gloves, &c.	64 25	
Oil, Fluid, Wicking, Soap, Sand, and other supplies for the various Houses,	205 82	
Small Repairs on Station Houses paid by Captains at sundry times,	39 88	
Taking Photographs of several Rogues,	56 00	
Telegraphic Despatches,	3 56	
Bill Posting,	2 00	
Removing Dead Bodies to House of Reception in North Grove Street,	19 25	
Paid for Searching Female Prisoners,	5 00	
Manifold Paper for duplicating Notices from the Chief's Office to the Sta-		
Amounts carried forward,	$338,943 82	$2,374,510 62

Amounts brought forward,	$338,943 82	$2,374,510 52
tion Houses, and elsewhere,	13 87	
Extra Keys for Lock-ups under the Court House, repairing Locks, &c.	46 95	
Paid for Pistols and Ammunition for the Department, including those furnished at the time of the Presidential Election excitement,	1,738 79	
Cost of Keeping a Stray Horse, picked up in the Street,	16 20	
Repairs of Flags and Flag Staffs,	37 15	
		340,821 78
Amount paid by Treasurer, per item No. 43 of his account,	340,654 33	
Add amount not yet called for,	167 45	
	$340,821 78	

PRIMARY SCHOOLHOUSE, BOYLSTON DISTRICT.

This is a new house which has been constructed on the old Gunhouse lot, Fort Hill. The lot contains about 4,000 *feet, and belonged to the city.*

Mason Work per contract, and extra work,	$16,781 85	
Other Mason Work on Ash Bins,	109 74	
Carpenter's Work per contract, and extra work,	6,933 00	
Papering floors,	150 00	
Heating Apparatus,	1,225 19	
Amounts carried forward,	$25,199 78	$2,715,332 40

Amounts brought forward,		$25,199 78	$2,715,332 40
Cleaning up and Washing Windows,		23 00	
		$25,222 78	
FURNITURE, *viz:*			
Desks, Chairs, and Seats,	$1,365 00		
Shades and Fixtures,	205 90		
		1,570 90	
			* 26,793 68

Per item No. 46 of Treasurer's account.

PRINTING AND STATIONERY.

N. B. *Additional items for Printing and Stationery will be found charged under various heads.*

Printing City Documents, Notifications Tax Bills, and Blanks of various kinds, including the cost of Paper,	$9,317 59	
Binding City Documents,	2,430 05	
Stationery for Public Offices and for the members of the City Council, not charged elsewhere,	1,744 41	
Blank Books,	761 02	
New Plan of Boston. — Additions to the Original Plate of the 1860 Plan of the City; printing, mounting, and coloring impressions from the same,	2,304 40	
Lithographing Coupons for		
Amounts carried forward,	$16,557 47	$2,742,126 08

* Amount paid last year on this account, $200 — making the total cost of this structure, $26,993.68.

Amounts brought forward,	$16,557 47	$2,742,126 08
Certificates of City Scrip, and binding the same in a Book for the Treasury Department.	926 20	
Lithographing Maps for Report on Boston Harbor, plans of Council Chamber for Municipal Register, and Lithographing and Engraving for other Public Documents,	1,309 50	
Postage and Revenue stamps,	3 00	
Engraving a new City Seal,	14 00	
Almanacs,	12 50	
Bill Posting,	2 50	
		18,825 17

Per Item No. 48 *of Treasurer's account.*

PUBLIC BUILDINGS.

Expenditures for repairs, alterations, and improvements of the Public Buildings, so called, which include all the Buildings belonging to, or hired by, the City, except the Schoolhouses and the County Buildings; also for Rents of all buildings used for the accommodation of the City Government.

REPAIRS, *viz:* —

Station Houses,	2,306 17	
Old State House,	2,135 40	
Smallpox Hospital,	1,077 75	
Ward Rooms,	793 31	
Public Library Building,	732 52	
Market Houses,	613 35	
East Boston Ferry Buildings,	165 91	
Amounts carried forward,	$7,824 41	$2,760,951 25

Amounts brought forward,		$7,824 41	$2,760,951 25
Faneuil Hall,		136 71	
Mechanics Hall,		90 16	
Armories,		251 13	
Lock-ups under Court House,		81 00	
City Building,		61 67	
Niles Block,		35 84	
Congregational Library Building		25 25	
Office of Superintendent P. B. 46 School St.		12 25	
Eastern Avenue Wharf,		70 41	
Pound at East Boston,		6 59	
Bridge estate on Court St.		2 50	
Cost of fitting up an old Building on Charles Street Wharf for the use of the Paving Department,		365 66	
Total for Repairs of Buildings,		$8,963 58	
WARMING APPARATUS, *viz:*—			
Station Houses,	94 15		
City Sealers' Offices,	40 14		
Armories,	35 91		
Public Library,	33 05		
Ward Rooms,	22 75		
Faneuil Hall,	17 24		
Niles Block	16 75		
Office of Supt. P. B.	9 75		
Congregational Library Building,	8 52		
Relief Office,	4 25		
Total for Warming Apparatus,		282 51	
RENTS, *viz:*—			
Mechanics Hall,	5,709 33		
Niles Block, *and Taxes,*	2,280 15		
Amts. car. for'd,	$7,989.48	$9,246.09	$2,760,951 25

Amts. bro't for'd,	$7,989 48	$9,246 09	$2,760,951 25
Congregational Library Building,	1,500 00		
Houses Nos. 40 & 42 Bridge St. *and Taxes*,	699 50		
Office of Supt. P. B., 46 *School St.*	425 00		
House on Leverett Street formerly occupied as a Police Station House,	350 00		
Pound at East Boston,	25 00		
Rooms hired for the purpose of holding Ward Meetings,	115 00		
Total for Rents,		11,103 98	
Paid for Horse and vehicles for use of Superintendent of Public Buildings and the Department, and keeping Horse,		1,004 40	
Clerk hire in Superintendent's Office,		476 00	
Printing, Stationery, and Blank Books, for Office,		159 89	
Revenue Stamps,		47 00	
Carriage Hire and Incidental Expenses of Committee,		942 63	
Gas Fixtures, &c. for Public Offices, not charged under the head of Repairs,		190 79	
Paid for pumping out Tank at East Boston Ferry,		94 00	
Auction Charges for the sale			
Amounts carried forward,		$23,264,78	$2,760,951 25

Amounts brought forward,		$23,264 78	$2,760,951 25
of an old Building in Canton Street, formerly occupied as a Police Station House for Station 5,		29 37	
			$23,294 15

Per item No. 44 of Treasurer's account.

PUBLIC INSTITUTIONS.

Cost of carrying on and maintaining the various Public Charitable and Reformatory Institutions, excepting the New City Hospital, including all the expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions, viz: —

HOUSE OF CORRECTION.

Subsistence and supplies for the House, exclusive of Clothing and Bedding, Fuel and Furniture,		14,380 14	
Clothing and Bedding,		1,720 00	
Salaries of the Master, Deputy Master, Clerk, Assistants, Chaplain, Matrons, Gate Keeper, Shop and Yard Officers, Watchmen, and all other payments for Salaries, and for hired labor at the House,		9,439 24	
Coal for Fuel and Manufacturing Gas,		11,530 27	
REPAIRS, *viz:* —			
Carpenter's Work and Stock,	$299 70		
Repairs on Steam Heating Apparatus,	788 32		
Painting, Paints, Oil, &c.	172 75		
Amts. car. for'd,	$1,260 77	$37,069 65	$2,784,245 40

Amts. bro't for'd,	$1,260 77	$37,069 65	$2,784,245 40
Plumbing,	463 35		
Repairing Cooking and Ventilating Apparatus, and Laundry grates,	309 93		
Gas Fixtures,	48 98		
Pipe Clay,	2 25		
Hardware and tools,	172 18		
Whitewhashing,	40 56		
Lime, Sand, Cement and Brick,	71 95		
Locks and Keys,	9 50		
Soapstone Work,	28 19		
		$2,407 66	
GAS WORKS.			
One Iron Wheelbarrow,	$50 00		
One Giles's Patent Retort, and Fixtures,	152 00		
		202 00	
AGRICULTURAL DEPARTMENT. Expenditures on this account, viz:—			
Manure and Teaming,	$450 64		
Hay, Grain, and Straw,	559 82		
Repairs on Carriages and Harnesses, including New Harness,	531 54		
Trees, Seeds, and Bean Poles,	103 49		
Repairing Hose,	10 75		
Shoeing Horses,	46 17		
Lime and Plaster,	56 40		
Tools	21 12		
Amts. car. for'd,	$1,779 93	$39,679 31	$2,784,245 40

Amts. brot. for'd,	$1,779 93	$39,679 31	$2,784,245 40
New Wagon,	262 50		
		2,042 43	
FURNITURE, *viz:*—			
Sewing Machines, Needles, and other apparatus for the same,	$1,317 19		
Parlor and Chamber Furniture,	91 67		
Brushes and Brooms,	88 37		
Repairing and Tuning Organ,	16 00		
Toilet Articles,	67 50		
Lanterns,	6 00		
New Lathe for Workshop,	50 00		
		1,636 73	
STOCK FOR MANUFACTURING.			
Leather, and other Shoe Stock,	$941 75		
Broom Stock,	35 40		
Iron and Steel,	38 16		
		1,015 31	
Water Rates,		462 00	
Expenses of entertaining the City Government, distinguished strangers, and other invited guests at the Institution,		235 85	
Medical Department.			
Drugs, and other contingent expenses of this Department,		338 41	
Stationery, Binding, and Blank Books,		187 33	
Library Books,		100 00	
Amounts carried forward,		$45,697 37	$2,784,245 40

Amounts brought forward,	$45,697 37	$2,784,245 40
Paid for the recapture of an escaped prisoner,	50 00	
Grants of Money and Clothing made by the Master of the House to the inmates on their discharge,	73 28	
Expense of Keeping the Master's Horse while in the city,	17 37	
Boston Directory, and Newspapers for the House,	4 05	
Total Expenditure on account of House of Correction,	$45,842 07	

The number of Inmates on the 30th of April, was 197, *viz: Males,* 90; *Females,* 107.

The average for the year ending 30th of April 1865, *was* 195. *Average last year,* 245.

The Income from this Establishment, for the present year, has been $16,706.35, *per item No.* 82 *of Treasurer's account. The income the last year (*1863–64*) was* $15,490.26.

The income this year is 33.8 *per cent of the Expenditures, and leaves the net Expenditures of the year for carrying on the Establishment, including ordinary repairs, about* $29,135.72, *against* $19,400, *last year.*

No charge is here made for the services of Dr. Walker, Superintendent and Physician at the Lunatic Hospital, who has charge of the Medical Department of this House also.

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND ALMS-HOUSE AT DEER ISLAND.

Subsistence and Supplies of the Houses, exclusive of Clothing and Bedding, Fuel, & Furniture,	$35,279 87	
Amount carried forward,	$35,279 87	$2,784,245 40

Amounts brought forward,		$35,279 87	$2,784,245 40
FURNITURE, *viz:* —			
Crockery and Glassware,	61 63		
Kitchen Furniture, including Tin, Wooden, and Iron Ware,	219 20		
Parlor and Chamber, Furniture,	175 30		
Table Furniture, Hardware, and Cutlery,	17 00		
Brooms, Brushes, and Baskets,	378 26		
Clock, and Card Dials,	19 57		
Toilet Articles. — Combs, Pins, Needles, &c.	140 73		
Repairing and Tuning Organ,	10 00		
Sewing Machines, Needles, and Repairs on same,	930 65		
Repairing Lanterns,	8 62		
		$1,960 96	
Schoolmaster and Teachers; Farmer, and Assistant Overseers; Nurses, Matrons, and Assistants; Baker, Engineer, Boatmen, Cooks, House Servants, and all other payment for hired labor,	$8,205 52		
Thomas E. Payson as General Superintendent of the Houses			
Amts. car. for'd,	$8,205 52	$37,240 83	$2,784,245 40

Amts. bro't for'd,	$8,205 52	$37,240 83	$2,784,245 40
11½ months, to March 15, 1865,	1,579 18		
Silas E. Stone 11½ months to March 15, 1865,	575 00		
Assistant Superintendent John L. Hutchinson, 11½ months to March 15, 1865,	670 80		
Clerk 11½ months to March 15, 1865,	383 30		
		11,413 80	
Repairs, *viz:* —			
Lumber and Carpenter's Work,	$1,049 77		
Mason's Work, Brick, Lime and Cement,	850 74		
Paints, Oil, and Painting and Glazing,	943 19		
Plumbing,	357 27		
Tools, Hardware, and Nails,	274 48		
Iron Work and Castings,	5 33		
Repairs on Baker's Oven,	13 90		
Gas Fixtures,	74 49		
Slating and repairing Roof,	129 73		
One new Knowles Patent Steam Pump,	425 00		
Repairs on Steam			
Amts. car. for'd,	$4,123 90	$48,654,63	$2,784,245 40

Amts. bro't for'd,	$4,123 90	$48,654 63	$2,784,245 40
Heating & Cooking Apparatus,	792 06		
Bell Hanging,	227 21		
Papering,	13 33		
		5,156 50	

AGRICULTURAL AND HORTICULTURAL DEPARTMENT.

Meal, Corn, and Oats, Hay, and Straw,	3,143 50		
Cost of Neat Cattle and other live Stock for farming purposes, & for subsistence,	3,009 07		
Trees, plants, vines and seeds,	404 23		
One new Express Wagon,	150 00		
Cost of one New Horse,	179 50		
Repairing Carriages, &c.	125 31		
Shoeing Cattle and Horses,	158 31		
New Harness and repairing old,	55 50		
Paid for other Incidentals,	5 60		
Pasturing,	14 67		
Agricultural Tools and Utensils,	425 36		
		$7,671 05	
Coal for Fuel and for manufacturing Gas,		18,774 83	
Lime for do.		116 87	
Clothing and Bedding,		7,125 56	
Amounts carried forward,		$87,499 44	$2,784,245 40

Amounts brought forward,	$87,499 44		$2,784,245 40
STOCK FOR MANUFACTURING, viz: —			
Leather and Shoe Stock, Tools and Lasts, $1,361 47			
Iron and Steel, 154 77			
Tin Plate, 145 00			
Zinc and Bar Tin, 29 38			
	1,690 62		
Medical Department. — Drugs and other contingent expenses of this Department,	786 48		
Expense of entertaining the City Government, distinguished strangers, and other invited guests at the Institution,	745 49		
Bibles, School Books, and Slates for the Schools and for the other Inmates,	232 27		
Stationery and Binding,	123 35		
Carriage Hire, Ferry Tolls, and Baiting Horses in the city and at Point Shirley,	62 48		
Printing,	36 50		
Grants of money to inmates on their discharge,	36 64		
Newspapers for City Office,	10 20		
Revenue and Postage Stamps,	10 00		
Boston Directory for Office at Deer Island,	2 50		
Oars and Gaskets,	26 54		
Fares of Paupers and Expenses of looking up settlements,	42 15		
Total Expenditure on account of Houses of Industry, Reformation, &c., at Deer Island,	$91,304 66		
Amount carried forward,			$2,784,245 40

Amount brought forward,		$2,784,245 40

The Income from this Establishment this year has been $7,372.93, *per item No.* 83 *of the Treasurer's account, being about* 80.75 *per cent of the Expenditures for carrying on the same, including extraordinary improvements or repairs of the buildings; thus increasing the net Expenditures to* $83,931.73, *against* $75,458.44 *last year.*

The whole number of inmates in this Institution on the 30*th of April*, 1865, *was* 609, *viz: Males*, 350; *Females*, 259. *Average for the year*, 621; (*average last year*, 642.) *Distributed as follows: Almshouse — Males*, 78; *Females*, 34 — *Total*, 112. *House of Industry — Males*, 81; *Females*, 198 — *Total*, 279. *House of Reformation — Boys*, 191; *Girls*, 27 — *Total*, 218.

LUNATIC HOSPITAL, AT SOUTH BOSTON.

Subsistence and Supplies for the House, exclusive of Clothing, Bedding, and Fuel,	$17,052 24	
Salaries of the Superintendent and Assistant, Supervisors, Housekeeper, Chaplain, Laundress, Seamstress, Gardener, general and subordinate Attendants; Watchmen, and all other payments for salaries and for hired labor,	7,897 80	
Fuel,	4,599 68	
Clothing and Bedding,	3,015 26	
Gas,	*361 65	
Medical Department. — Drugs, &c.	1,169 08	
Water Rates,	225 00	
Amounts carried forward,	$34,320 71	$2,784,245 40

*Furnished from House of Correction Works.

Amounts brought forward,		$34,320 71	$2,784,245 40
Christmas-tree for benefit of inmates,		100 00	
Music for the Annual Harbor Excursion with the inmates,		40 00	
Printing,		35 86	
Blank books,		16 50	
Newspapers, Postages, and Boston Directory for Institution,		26 25	
Tuning Organ and Piano,		43 00	
Photographic Apparatus,		66 66	
Music Books,		15 50	
Magic Lantern,		89 00	
Library Books,		97 71	
FURNITURE, *viz:* —			
Parlor, Chamber, and Office Furniture, including Carpeting and Mats,	142 07		
Crockery, Glassware, and Plated Ware,	153 51		
Kitchen Furniture,	106 92		
Brooms, Brushes, Mops,	218 75		
Table Furniture, Cutlery, &c.	79 00		
Toilet Articles,	35 00		
		735 25	
REPAIRS, *viz:* —			
Cooking and Warming apparatus,	$346 43		
Carpenter's Work and Lumber,	362 36		
Painting, Paints, Oil, and Glass,	199 16		
Amts. car. for'd,	$907 95	$35,586 44	$2,784,245 40

Amts. bro't for'd,	$907 95	$35,586 44	$2,784,245 40
Mason Work and Stock,	18 87		
Hardware, &c.	110 96		
Gas Fixtures,	76 43		
Plumbing,	90 01		
Repairing and putting up Awnings,	8 75		
Papering,	13 22		
Tools,	6 71		
Bell Hanging,	48 85		
		1,281 75	
AGRICULTURAL AND HORTICULTURAL DEPARTMENT: —			
Cost of keeping a horse, wagon, &c.; cost of trees and plants, seeds, garden tools, and implements; and all other expenses for improving and cultivating the grounds, except labor, *viz:* —			
Grain,	$370 68		
Hay and Straw,	227 35		
Repairing Vehicles,	214 22		
Shoeing Horses, and Medicine for Sick Horses,	47 57		
Trees, Plants, and Seed,	112 06		
Tools and Implements,	19 39		
New Carryall Harness,	100 00		
Repairing Harness,	37 05		
		$1,128 32	
Total Expenditure on account of Lunatic Hospital at South Boston.		$37,966 51	
Amount carried forward,			$2,784,245 40

Amount brought forward,		$2,784,245 40

The Income from the Hospital this year has been $14,658 97, *per item No.* 89 *of Treasurer's account, being* 38.57 *per cent of the cost of carrying on the establishment: making the net expenditures for the year,* $23,337 54 *against* $19,576 64 *last year.*

The number of inmates on the 30*th April was* 180, *viz:* 87 *males, and* 93 *females. Average for the year,* 171. *Average last year,* 170.

GENERAL EXPENSES.

The following expenditures not being strictly chargeable to either of the Houses in charge of the Board of Directors for Public Institutions, are considered as general charges.

Salaries. One year's pay of the Clerks and others employed in the Central Office in Niles Block, *viz:* —		
Secretary of the Board of Directors,	$1,500 00	
Clerk to House of Industry,	1,600 00	
Clerk to Lunatic Hospital and House of Correction,	1,600 00	
Salary in part of the Driver of the Vehicle employed in removing prisoners to and from the Steamboat Henry Morrison; and State Paupers to the various Railroad Depots for transportation to the State Institutions,	275 00	
Railroad Tickets for conveying State Paupers to the various State Institutions; and fares of other Paupers to their proper settlements or other places, in or out of this State,	1,089 47	
Amounts carried forward,	$6,064 47	$2,784,245 40

Amounts brought forward,	$6,064 47	$2,784,245 40
Carriage Hire, Ferry Tolls, and Expenses of looking up Settlements,	106 40	
Books, Stationery, and Binding,	193 19	
Printing,	246 70	
Gratuities and Food for paupers and prisoners,	69 42	
Expenses of entertaining the City Government, distinguished strangers, and other invited guests at the different Institutions,	358 33	
Postages and Revenue Stamps,	83 07	
Newspapers for office use,	39 19	
Gas,	32 34	
Washing Towels,	13 25	
Alterations and repairs in Office,	22 50	
Medical Examination, and other attendance,	14 00	
Boston Directories, and small cash payments at Office,	8 74	
Cost of conveying Smallpox Patients to Rainsford Island,	130 00	
Total Expenditures on account of General Expenses of Public Institutions,	$7,381 60	

STEAMER HENRY MORRISON.

This Boat runs from the city to Deer Island, and to Rainsford Island, for the accommodation of the City and State Pauper Establishments there. The city has to deliver at Rainsford Island Hospital, at its own expense, the State Paupers which may be ordered there.

Amount carried forward,	$2,784,245 40

Amount brought forward,		$2,784,245 40
Salaries, viz: —		
Captain,	$1,200 00	
Mate,	427 16	
Engineer,	892 50	
Deck Hands,	832 50	
Fireman,	588 35	
	$3,940 51	
Fuel — 320 Tons of Coal, at $11.25,	3,600 00	
Dockage and Wharfage one year,	1,285 68	
Repairs on Boat, exclusive of Painting, and repairing Boiler and Engine,	681 77	
Painting and Glazing,	458 73	
Repairs on Boiler and Engine,	1,136 15	
Water Rates,	192 56	
Cotton Waste for cleaning the Engine,	42 00	
Chandlery, &c.	48 64	
Oil for Engine, and other purposes,	79 20	
Custom House Inspection of Boiler, and renewal of Papers, &c.	51 40	
Packing, &c. for Engine,	40 41	
Furniture and Supplies,	137 09	
Tools and Hardware,	15 41	
Towing,	10 00	
Tallow,	29 39	
Arms and Ammunition,	95 00	
	$11,843 94	
Amount carried forward,		$2,784,245 40

Amount brought forward,		$ 2,784,245 40

RECAPITULATION.

Steamer Henry Morrison, *Per item No. 55 of Treasurer's Account.*	$ 11,843 94	
House of Correction, *Per item No. 23 of Treasurer's Account.*	45,842 07	
House of Industry, *Per item No. 24 of Treasurer's Account.*	91,304 66	
Lunatic Hospital, *Per item No. 31 of Treasurer's Account.*	37,996 51	
General Expenses, *Per item No. 41 of Treasurer's Account.*	7,381 60	
Total of Expenditures of Institutions under the control of the Board of Directors for Public Institutions,		194,368 78

PUBLIC LANDS.

The expenditures on the Public Lands for the year have been as follows: —

For Labor and Material furnished in grading the following Squares, Streets, and Passageways, viz: —		
Albany Street, from Brookline to Springfield Street,	$ 4,523 75	
Concord Street, east of Harrison Avenue,	645 61	
Springfield Street, east of Harrison Avenue,	621 60	
Sharon Street, east of Harrison Avenue,	318 90	
Wareham Street, east of Harrison Avenue,	288 04	
Newland Street, part of,	297 50	
Amounts carried forward,	$ 6,695 40	$ 2,978,614 18

Amounts brought forward,	$6,695 40	$2,978,614 18
Shawmut Place, filling up Land to abate a nuisance,	197 75	
Northampton Street, filling up Land to abate a nuisance,	471 50	
Northfield Street, part of,	178 10	
Land formerly occupied by City Stables,	823 75	
Passageway between Worcester Square and Concord Street,	247 50	
Passageway west of Tremont Street,	263 80	
Passageway between Shawmut Avenue and Sharon St.	273 48	
Land on South Bay to abate a nuisance,	376 61	
Total for filling in and Grading,	$9,527 89	
Labor,	887 46	
Grading and furnishing Sods and Red Gravel on East Chester Mall,	663 50	
Incidental Expenses of the Committee,	360 25	
Paid for Trees and Loam, and setting out same on East Chester Park,	20 00	
Revenue Stamps for Deeds,	42 00	
Stationery for office of Superintendent,	18 72	
Tax to the Town of Hull on Great Brewster Island,	16 25	
Paid for constructing a Sewer and Cesspool in a Passageway between Newton and Rutland Streets, west of Tremont Street,	118 69	
Rebuilding Wall and Fence		
Amounts carried forward,	$11,654 76	$2,978,614 18

Amounts brought forward,	$11,654 76	$2,978,614 18
on corner of a passageway between Rutland and Newton Streets,	91 08	
Paid for Plank Sidewalks, Railing on Albany Street, Tremont Street, and at South Boston,	112 36	
Paving Sidewalk and Setting Edgestone on West Canton Street,	20 54	
Erecting Guard Fence corner of Concord Street and Harrison Avenue,	15 72	
Watering East Chester Mall,	26 50	
Expenses attending sale of Old Buildings, known as the Old City Stables,	35 00	
Repairing Safe Lock in Office of Superintendent,	2 25	
		11,958 21

Per item No. 47 *of Treasurer's account.*

RECRUITING EXPENSES.

Expenses consequent upon the Recruiting of Volunteers to serve in U. S. Army, for Suppression of the Southern Rebellion.

Bounties to Volunteers, Runners' Fees, and certain Incidental Expenses of obtaining Retruits, — the same having been paid partly to individuals authorized by the State and partly through the Mayor and Aldermen as Recruiting Officers for the several Wards,	523,175 15	
Payments to Recruiting		
Amounts carried forward,	$523,175 15	$2,990,572 39

Amounts brought forward,	$523,175 15	$2,990,572 39
Agents, and other Assistants in the service, not included in above item,	12,325 37	
Advertising,	2,725 56	
Printing Blanks, Circulars, Posters, Handbills, Cotton Banners, &c.	2,231 19	
Rent of Rooms for Recruiting Offices,	2,174 45	
Care and cleaning same,	609 83	
Tents, Flags, &c.	119 22	
Fuel for Offices,	253 98	
Furniture and warming Apparatus for Recruiting Offices, Tents, &c.	114 26	
Boarding Recruits, before going into Camp,	287 44	
Repairs on Recruiting Offices,	125 85	
Newspapers, Postage, and Stationery,	241 69	
Gas and Gas Fixtures,	338 73	
Carriage Hire, Travelling Expenses, and Refreshments for Committee,	85 58	
Bill Posting,	113 84	
Carting Furniture, and other items,	27 29	
Distributing Notices, and Incidental Expenses of Recruiting Offices,	155 06	
Telegraph expenses of various persons engaged in the recruiting service,	102 96	
Services of Superintendent of Faneuil Hall, and cleaning up Hall, after its occupancy by recruits,	233 51	
Amounts carried forward,	$545,440 96	$2,990,572 39

Amounts brought forward,	$545,440 96		$2,990,572 39
Recruiting Documents, Naturalization Papers, Books, and other Documents,	70 10		
Payment to parties engaged in correcting Enrolment List,	3,539 37		
			549,050 43
Amount paid by Treasurer per item No. 52 of his account,	$549,044 71		
Add amount not yet called for,	5 72		
	$549,050 43		

SALARIES.

For the Salaries of the following City Officers for the year ending 31st March, 1865, viz:—

MAYOR.

F. W. Lincoln, Jr. 3 quarters at $4,000, 1 quarter at $5,000,	$4,250 00		
MAYOR'S CLERK.			
Jas. M. Bugbee,	1,200 00		
		$5,450 00	
TREASURER.			
F. U. Tracy,	$3,750 00		
Clerk Hire for Office,	7,900 00		
Extra allowance in the Tax Season, by special vote of the City Council,	1,000 00		
Amts. car'd for'd,	$12,650 00	$5,450 00	$3,539,622 82

Amts. bro't for'd,	$12,650 00	$5,450 00	$3,539,622 82
Deduct.			
Salary of one Clerk, who attends exclusively to collecting the Water Rates, and which amount is transferred by the Auditor to the Water Works,	1,400 00		
		11,250 00	
CITY CLERK.			
S. F. McCleary,	$3,000 00		
Clerk Hire,	3,250 00		
		6,250 00	
CITY SOLICITOR.			
John P. Healy,	$4,000 00		
Clerk Hire and Office Expenses,	1,200 00		
		5,200 00	
AUDITOR OF ACCOUNTS.			
Elisha Copeland, to Nov. 8th, 1864, inclusive, full quarter allowed,	$2,250 00		
Alfred T. Turner, from Dec. 12th, 1864, to March 31st, 1865,	906 18		
Elisha G. Copeland, *Auditor pro tem.*, from Nov. 9th, 1864, to Dec. 12th, 1864, inclusive,	282 87		
Amts. car. for'd,	$3,439 05	$28,150 00	$3,539,622 82

Amts. brot. for'd,	$3,439 05	$28,150 00	$3,539,622 82
Clerk Hire,	3,414 00		
		6,853 05	
CLERK OF COMMON COUNCIL.			
Washington P. Gregg,	$1,400 00		
Clerk Hire,	300 00		
		1,700 00	
ASSESSOR'S DEPARTMENT.			
Permanent Assessors, viz: —			
George Jackson, 1 year,	$1,700 00		
Henry Sargent, 1 year,	1,700 00		
W. S. Bartlett, 1 year,	1,700 00		
E. F. Robinson, 1 year,	1,700 00		
	$6,800 00		
Per Diem Assessors *Per details on page* 119,	4,214 25		
Assistant Assessors, of which there were 32, viz: — two each for Wards 1, 3, 5, 6, 7, 8, 9, and 10, and four each for Wards 2, 4, 11, and 12. They received $3 for each day's actual service,	8,114 00		
Clerk Hire for the Department,	9,034 50		
Carriage Hire,	5 00		
Secretary's Salary,	200 00		
		28,367 75	
Amounts carried forward,		$65,070 80	$3,539,622 82

Amounts brought forward,		$65,070 80	$3,539,622 82
CIVIL ENGINEERS.			
N. H. Crafts, one year,	$2,500 00		
T. W. Davis, Assistant, one year,	1,500 00		
		4,000 00	
POLICE DEPARTMENT.			
John Kurtz, Chief,	$2,500 00		
E. H. Savage, Deputy Chief,	1,650 00		
		4,150 00	
The Salaries of the Captains, Lieutenants, and other members of this Department are charged to the appropriation for the Police.			
INTERNAL HEALTH.			
Ezra Forristall, Superintendent,	$1,900 00		
Daniel B. Curtis, Assistant,	1,300 00		
		3,200 00	
CITY REGISTRAR AND SUPERINTENDENT OF BURIAL-GROUNDS.			
N. A. Appolonio,	$1,800 00		
Clerk Hire,	1,000 00		
		2,800 00	
FIRE DEPARTMENT.			
George W. Bird, Chief Engineer,	$1,700 00		
George H, Allen, Sec'y to Board of Engineers,	1,000 00		
		2,700 00	
Amounts carried forward,		$81,920 80	$3,539,622 82

Amounts brought forward,		$81,920 80	$3,539,622 82
The Salaries of Assistant Engineers, at $250 per annum each, are charged to the appropriation for the Fire Department.			
SUPERINTENDENT OF STREETS.			
Alfred T. Turner, to Dec. 12, 1864, at $2,100 per annum,	$1,470 00		
Charles Harris, from Dec. 25, 1864, to April 1, 1865, at $1,800 per annum,	484 53		
		1,954 53	
MESSENGER TO CITY COUNCIL.			
O. H. Spurr,	$1,600 00		
Chas. F. Marsh, Assistant do. from April 1, 1864, to June 20, 1864, at $300 per annum,	75 00		
James Eitzgerald, from June 21, 1864, to Aug. 1, 1864,	20 00		
Eugene B. Abbot, from August 1, 1864, to April 1, 1865,	195 55		
		1,890 55	
SUPERINTENDENT OF PUBLIC BUILDINGS.			
James C. Tucker, one year,		1,500 00	
Amounts carried forward,		$87,265 88	$3,539,622 82

Amounts brought forward,		$87,265 88	$3,539,622 82
SUPERINTENDENT OF PUBLIC LANDS.			
Robert W. Hall,		1,500 00	
SUPERINTENDENT OF MARKET-HOUSES.			
Charles B. Rice,		1,800 00	
SUPERINTENDENT OF FANEUIL HALL.			
Henry Taylor,		300 00	
The Salaries of the Police Officers, the Weigher and the Watchmen and Porter at the Market-houses are charged to the Market appropriation.			
SUPERINTENDENT OF SEWERS AND DRAINS.			
Wm. H. Bradley,		1,650 00	
PORT PHYSICIAN, *at Deer Island.*			
Silas E. Stone,		200 00	
CITY PHYSICIAN.			
William Read,		1,500 00	
SUPERINTENDENT OF LAMPS.			
Wm. Barnicoat,	$1,000 00		
George H. Allen, Clerk,	200 00		
		1,200 00	
HARBOR MASTER.			
J. T. Gardner,		1,400 00	
SECRETARY TO COMMITTEES.			
Horace T. Rockwell,		1,700 00	
Amounts carried forward,		$98,515 88	$3,539,622 82

Amounts brought forward,		$98,515 88	$3,539,622 82
CITY SEALERS.			
C. J. B. Moulton,	$1,300 00		
J. D. Cadogan,	1,300 00		
Two Assistants, at $500, each,	1,000 00		
		3,600 00	
SUPERINTENDENT OF BRIDGES.			
Mount Washington Avenue.			
Geo. H. Davis,	$1,700 00		
Federal Street Bridge.			
Jacob Norris,	1,500 00		
Dover St. Bridge.			
Michael Scanlan,	700 00		
Meridian St. Bridge.			
Abner Knight,	700 00		
Chelsea Street Bridge.			
E. T. Stowers,	250 00		
		4,850 00	
ASSESSORS' DEPARTMENT.			
Details of the amount charged on page 115.			
PER DIEM ASSESSORS, OR ASSISTANT PRINCIPALS, at $4 per day each, while in the streets, and $3 when in the office acting as Assistant Assessors, viz:			
Amounts carried forward,		$106,965 88	$3,539,622 82

Amounts brought forward,		$106,965 88	$3,539,622 82
Benj. Fessenden, 36 days at $4, and 39 days at $5.	$339 00		
Benj. Dodd, 36 days at $4, and 34 days at $5,	314 00		
J. G. Hamblin, 36 days at $4, and 30 days at $5,	294 00		
Joseph Robbins, 36 days at $4, and 31 days at $5,	299 00		
Michael Cummisky, 36 days at $4, and 37 days at $5,	329 00		
Artemus R. Holden, 36 days at $4, and 31 days at $5,	299 00		
Clement Willis, 40 days at $4, and 20 days at $5,	260 00		
Joseph W. Merriam, 29 days at $3, 36 days at $4, and 34 at $5, and extra hours,	430 25		
Joseph L. Drew, 51 days at $4, and 36 days at $5,	384 00		
Joseph F. Huntres, 36 days at			
Amts. car. for'd,	$2,948 25	$106,965 88	$3,539,622 82

Ams. bro't for'd,	$2,948 25	$106,965 88	$3,539,622 82
$4, and 32 days at $5,	304 00		
George F. Williams, 35 days at $4, and 33 at $5,	305 00		
Ezra Harlow, 32 days at $4, and 37 days at $5, and 5 in 1863, at $4,	333 00		
C. A. Conner, 41 days at $4, and 32 days at $5,	324 00		
	$4,214 25		106,965 88
Amount paid by Treasurer, Per item No. 54 of his account,		108,365 88	
Deduct Transfer by Auditor, to Water Works,		1,400 00	
		$106,965 88	

SCHOOLS AND SCHOOLHOUSES.

Net Expenditures by the City during the year, for carrying on the Public Schools, viz: one High, one Latin, one Normal, twenty Grammar, and two hundred and fifty-four Primary, including the Repairs of the Houses, Salaries, Furniture, Fuel, and all Incidental Expenses of the same, viz: —

INSTRUCTORS. — Being for the Salaries of all the Male and Female Teachers em-

Amount carried forward,	$3,646,588 70

Amount brought forward,			$3,646,588 70
ployed in the High, Latin and Grammar Schools, including Music, Drawing, French, and German, viz: —			
Adams, East Boston,		$8,920 20	
Bowdoin, Myrtle Street,		7,788 96	
Bowditch, South Street,		11,344 29	
Boylston, Fort Hill,		9,240 28	
Brimmer, Common Street,		11,256 08	
Bigelow, South Boston,		10,598 38	
Chapman, East Boston,		12,481 18	
Dwight, Springfield Street,		10,354 85	
Eliot, North Bennet Street,		10,392 88	
Everett, Northampton Street,		9,111 84	
Franklin, Ringgold Street,		9,746 85	
High, Bedford Street,	$10,819 28		
Drawing Master,	500 00		
		11,319 28	
Hancock, Richmond Place,		11,142 29	
Latin, Bedford Street,	$13,472 82		
French Master,	475 00		
		13,947 82	
Lawrence, South Boston,		11,329 80	
Lincoln, South Boston,		9,979 18	
Lyman, East Boston,		8,020 53	
Mayhew, Hawkins Street,		9,282 78	
Normal, for Girls, on Mason Street,	$10,241 68		
Drawing Master,	900 00		
German Master,	487 50		
French Master,	475 00		
Music Master,	447 50		
		12,551 68	
Phillips, Southac Street,		9,594 26	
Quincy, Tyler Street,		12,602 63	
Wells, Blossom Street,		8,060 45	
Winthrop, Tremont Street,		11,521 60	
Music Masters for all the Schools, except the High			
Amounts carried forward,		$240,588 09	$3,646,588 70

Amounts brought forward,	$240,588 09	$3,646,588 70
and Latin for Boys, and the Girls' High and Normal School,	2,270 48	
Allowance to James Robinson, an old teacher of Writing and Arithmetic, formerly attached to the Bowdoin School, for general services in these branches of School Instruction,	745 00	
Total for Grammar Instructors,	$243,603 57	
Instructors Primary Schools, including the Salary of a Teacher of Vocal Music in the Primary Schools.		
Total for Instructors Primary Schools,	$128,827 27	
INCIDENTAL EXPENSES OF GRAMMAR SCHOOLS under the direction of the School Committee, viz: —		
Salaries, viz: —		
J. D. Philbrick, one year,	$3,000 00	
Barnard Capen, Secretary, one year,	1,057 10	
O. H. Spurr, Messenger, one year,	300 00	
Truant Officers, being four Policemen who are employed to look after Truant Children, at $1,000 per annum each,	4,045 12	
Truant Justices, three of the		
Amounts carried forward,	$8,402 22	$3,646,588 70

* This item includes $45.12 paid to one of the officers for extra services.

Amounts brought forward,		$8,402 22	$3,646,588 70
Judges of the Police Court for disposing of Truants, in conformity with the act of 1850, chap. 294, one year, at $150 each,		450 00	
Total for Salaries,		$8,852 22	
PRINTING AND STATIONERY.			
Blanks and other Printing for the Grammar and Primary Schools, including the Annual Report of the School Committee, Programmes of Exercises at the Grammar on Exhibition Day, &c.	$7,297 87		
Record Books, Binding, and Stationery,	1,298 65		
Paid for Engraving Cuts for School Report,	412 21		
Total for Printing and Stationery,		$9,008 73	
BOOKS.			
School Books furnished to Indigent Scholars, exclusive of the $50 paid annually from the Webb Fund for Writing Books, Pens, &c. furnished to the Franklin School,	8,155 85		
Text Books; Books of Reference, & other books; &			
Amts. car'd for'd,	$8,155 85	$17,860 95	$3,646,588 70

Amts. bro't for'd,	$8,155 85	$17,860 95	$3,646,588 70
for Drawing Cards,	3,041 71		
Total for Books,		$11,197 56	
MEDALS AND DIPLOMAS.			
Cost and incidental expenses of 215 Franklin and City Silver Medals, procured from the United States Mint at Philadelphia,	$477 97		
Rings and Ribbons and Engraving Medals,	220 30		
Engraving, Printing, and Filling out Diplomas which are distributed among the Pupils of the Second, Third & Fourth classes in the High and Grammar School,	378 62		
Total for Medals and Diplomas,		$1,076 89	
FESTIVAL.			
Expenses attending the Annual Festival and Public Examination of the Schools by the City Government and School Committee, in July, viz: —			
Use of Music Hall and Decorating same,	$1,565 00		
Amts. car. for'd,	$1,565 00	$30,135 40	$3,646,588 70

Amts. bro't fo'rd,	$1,565 00	$30,135 40	$3,646,588 70
Collation for Choir,	511 50		
Services of Musical Conductor,	255 00		
Bouquets and Cut Flowers,	177 50		
Fares and Tolls for South and East Boston Children,	94 67		
Printing Music and use of Piano Forte,	55 00		
		2,658 67	
Mathematical and Philosophical Instruments and Repairs of same,		287 65	
Rent of Piano Forte one year and tuning same,		77 50	
Charts, Globes, outline Maps and Map frames,		478 65	
Slates and Slate Blackboards,		45 60	
Ink,		345 00	
Military Drill—Paid Mass. Rifle Club, for Instruction, use of guns and care and carting of same,		346 75	
Paid for the maintenance of a School on Long Island, in Boston Harbor, for 7 weeks during the year 1863, by direction of School Committee,		24 50	
Ascertaining the number of children in the city between the ages of five and fifteen, collecting Statistics concerning the Private schools in the city,		435 00	
Amounts carried forward,		$34,834 72	$3,646,588 70

Amounts brought forward,	$34,834 72	$3,646,588 70
Crayons for the Blackboards,	94 20	
Sewing Materials,	34 71	
Carriage Hire for the Superintendent and others, for visiting Schools with strangers,	234 05	
Small Expenses of Superintendent's Office,	8 00	
Total for Incidental Expenses of Grammar Schools, under the supervison of School Com.	$35,205 68	

INCIDENTAL EXPENSES OF GRAMMAR SCHOOLS under the direction of Committee on Public Buildings, viz:

REPAIRS, viz: —

Carpenters' Work and Stock,	7,103 00	
Painting and Glazing,	2,699 02	
Warming and Ventilating Apparatus, — new, and repairs of old,	3,700 12	
Masons' Work, Whitewashing and Stock,	4,934 05	
Slating and Roofing,	503 84	
Repairing Drains, and removing Night Soil,	441 63	
Plumbers' Work,	1,900 65	
Bell Hanging and Locksmith's Work,	722 42	
Paving and repairing Yards and Sidewalks,	286 27	
Gas Fixtures,	125 09	
Inside Blinds for Everett and Quincy Schoolhouses,	1,538 10	
Blackboards,	2,054 80	
Iron Work,	60 83	
Small Expenses attending		
Amounts carried forward,	$26,069 82	$3,646,588 70

Amounts brought forward,		$26,069 82	$3,646,588 70
preparations for Exhibitions, &c.		13 43	
Paper Hangings,		12 50	
Total for repairs and alterations,		26,095 75	
Part of Salary of a person employed in the distribution of Furniture and other articles among the Schools throughout the City, the balance being charged under the head of Primary Schools,		450 00	
Carting Furniture and other Carting,		128 80	
Rents,		1,142 84	
Clerk Hire, Stationery and Small Expenses of Office of Superintendent of Public Buildings,		48 00	
CARE AND CLEANING HOUSES,			
Making Fires, shovelling Snow, &c.		10,852 13	
WATER RATES.		352 00	
FURNITURE, VIZ:			
Tables, Chairs, Seats, Desks, and Book and Apparatus Cases,	$7,832 26		
Carpeting and Mats,	271 85		
Window Shades and Fixtures,	624 39		
Clocks and cleaning of same,	243 75		
Inkwells and fillers,	1,046 05		
Blackboard, Erasers, & Pointers,	237 16		
Amts. car. for'd,	$10,255 46	$39,069 52	$3,646,588 70

Amts. bro't for'd,	$10,255 46	$39,069 52	$3,646,588 70
Pewter Drinking Cups,	21 00		
Brooms & Brushes of all kinds,	563 90		
Coal Hods, Shovels, Pokers, &c.	202 51		
Bells, Thermometers, &c.	92 38		
Total for Furniture,		11,135 25	
Gas used in Cellars,		99 11	

FUEL.

Cost of Fuel, preparing the same for use, and housing it,	31,870 57	
Total Amount of Incidental Expenses of Grammar Schools under the supervision of Committee on Public Buildings,		$82,174 45

Amount expended for Fuel distributed as follows, viz: —

SCHOOLS.	COAL.	WOOD AND BARK.	AMOUNTS.
Adams	86¾	8	$1,322 94
Brimmer	71¼	4	1,155 58
Bowdoin	52¾	8	1,078 79
Bowditch	76¾	0¼	1,198 60
Boylston	71	..	1,103 21
Bigelow	103⅜	5	1,699 86
Chapman	122	13½	1,971 85
Dwight	87	4	1,353 16
Eliot	87⅜	5½	1,446 54
Everett	91⅜	1½	1,399 73
Franklin (new and old)	116½	1½	1,815 26
Hancock	98¼	2¼	1,550 76
High and Latin	85¼	4	1,359 55
Lawrence	106	4¾	1,666 59
Lincoln	96¼	4	1,550 68
Lyman	68½	9¼	1,135 83
Mayhew	69	10	1,235 86
Normal	121	12	2,076 63
Phillips	96¼	6	1,596 38
Quincy	98	4	1,588 32
Wells	33	4¾	718 64
Winthrop	115	5	1,845 81
	1,953	117¼	$31,870 57

Amount carried forward, $3,646,588 70

Amount brought forward,		$3,646,588 70
INCIDENTAL EXPENSES of Primary Schools under the direction of the School Committee, viz: —		
Books for Indigent Children,	$2,028 43	
Text Books,	980 55	
Printing and Stationery, in addition to what is charged in the Grammar School account,	64 90	
Crayons,	18 75	
Tablets and Tablet Boxes,	93 45	
Slates and Slate Racks,	573 40	
Music Charts,	350 00	
Total amount of Incidental Expenses of Primary Schools under the supervision of the School Committee,	$4,109 48	
INCIDENTAL EXPENSES of Primary Schools under the direction of the Committee on Public Buildings, viz: —		
REPAIRS. — Ordinary repairs and alterations of the Schoolhouses, and of hired Schoolrooms, including the annual Whitewashing, Painting, cleaning Paint, &c. viz: —		
Carpenter's Work and Stock,	$3,720 80	
Mason's Work and Stock, including Paving and repairing Sidewalks, Yards, and Cellars,	422 31	
Whitewashing,	3,118 32	
Plastering,	112 25	
Paid for additional piece of Land, and for work done on Wall and Fence of the Webster Street Primary Schoolhouse at E. Boston,	100 00	
Amounts carried forward,	$7,473 68	$3,646,588 70

Amounts brought forward,		$7,473 68	$3,646,588 70
Painting and Glazing,		1,652 10	
Plumber's Work and Stock,		803 71	
Locksmith's Work,		388 23	
Slater's Work and Stock and Tin Roofing,		342 23	
Iron Work and Wire Work,		22 19	
Paper Hanging,		93 84	
Removing Night Soil,		6 00	
Drains and Repairs on same,		745 04	
Paving Yards and Sidewalks,		588 21	
Hardware and Nails,		11 63	
Total for Repairs, &c.		$12,126 86	
FURNITURE, &c. viz: —			
Slate Blackboards,	$84 75		
New Desks, Chairs, Seats, and Umbrella Stands, &c., and repairs of old,	944 01		
Window Shades and Fixtures,	375 41		
Floor Mats,	348 99		
Wooden Ware, Brooms & Floor and Hand Brushes,	380 86		
Fire Screens, Coal Hods, Dust Pans, Pokers, &c.	290 33		
Clocks and Timepieces, including cleaning and repairs of same,	193 38		
Inkwells, Thermometers, &c.	43 80		
Blackboard Erasers and Pointers,	49 91		
Amts. car. for'd,	$2,711 44	$12,126 86	$3,646,588 70

Amts. bro't for'd,	$2,711 44	$12,126 86	$3,646,583 70
One Wheelbarrow,	9 00		
Pewter Cups,	28 00		
Total for Furniture,		2,748 44	
Auction Expenses on sale of an Old Primary Schoolhouse on Spring Street,		27 10	
FUEL.— Preparing the same for use, and housing it, say 1,448¼ tons Coal, and 90 cords of Wood,		25,263 89	
Rooms.— Care and cleaning of Rooms, making Fires, shovelling Snow, &c.		10,608 62	
Rent of hired Schoolrooms and Buildings,		4,371 75	
Warming and Ventilating Apparatus, purchase of new and repairs of old,		1,973 25	
Water Rates for 254 Schools,		1,542 00	
Carting Furniture, and other Carting,		202 48	
Balance of Salary of a Person who is employed in the distribution of Furniture and all other necessary supplies for these Schools, a part of the Salary being charged to Grammar Schools,		380 00	
Total Amount of Incidental Expenses of Primary Schools, under the supervision of the Committee of Public Buildings,		$59,244 39	

RECAPITULATION.

Instructors Grammar Schools, *Per Item No.* 28 *of Treasurer's account.*	$243,603 57
Instructors Primary Schools, *Per item No* 29 *of Treasurer's account.*	128,827 27
Amount carried forward,	$4,019,019 54

Amounts brought forward,		$4,019,019 54
Incidental Expenses of Grammar Schools, by School Committee,	$35,205 68	
Incidental Expenses of Grammar Schools by Committee on Public Buildings,	82,174 45	
Total for Grammar Schools,		117,380 13
Amount paid by Treasurer, per item No. 22 of his account,	$117,327 13	
Add amount not yet called for,	53 00	
	$117,380 13	
Incidental Expenses of Primary Schools by School Committee,	4,109 48	
Incidental Expenses of Primary Schools by Committee on Public Buildings,	59,244 39	
Total for Primary Schools,		63,353 87

Per Item No. 45 of Treasurer's account.

In addition to the above there has been expended the sum of $40,426.66 on account of New Schoolhouses and extra repairs and alterations of old ones.

See High and Latin Schoolhouses, page 52.

See also Grammar Schoolhouse Prescott St. page 52.

There has also been expended the sum of $26,793.68, *on account of P. S. House Boylston District and* $14,889.50 *for additional Land for the East St. Primary Schoolhouse Yard and* $8,500.00 *for the Mayhew Schoolhouse Yard. See pp.* 91, 44, 78.

Amount carried forward,	$4,199,753 54

Amount brought forward,		$ 4,199,753 54

SEWERS AND DRAINS.

Cost of Construction, Repairs, and Contingent Expenses of Common Sewers, Drains, and Cesspools, for over and underground Drainage: *

Contractors, &c. — Paid to various individuals for constructing sundry Sewers, viz:		
Masons,	1,577 58	
Carpenters,	226 86	
Master Diggers and Laborers,	5,317 73	
Pavers,	314 55	
	$ 7,436 72	
Lumber,	795 00	
Bricks,	3,462 16	
Iron Manhole Frames and Covers; Gate Frames and other Castings,	624 14	
Superintendent's Overseer of Workmen, one year,	825 00	
Teaming and Carting Tools,	809 55	
Internal Health Department, for keeping Superintendent's Horse,	135 00	
Ashes, Gravel, and Material for Filling, and Teaming same,	971 45	
Lime, Sand, Cement, and Clay,	604 10	
Nails and Spikes,	40 98	
Hardware and Tools,	66 13	
New Harness, and repairing Superintendent's Chaise,	115 10	
Amounts carried forward,	$ 15,885 33	$ 4,199,753 54

* A volume of sectional plans, on a scale of fifty feet to the inch, has been finished during the year, and shows the date of construction, size, location, and grade of all the Sewers; the estates assessed; their owners, and their rights of drainage; besides being the only complete set of plans of the whole city in its possession.

Amounts brought forward,	$15,885 33	$4,199,753 54
Treenails,	120 55	
Water for making Mortar,	50 00	
Printing, Stationery, and Revenue Stamps, for Superintendent's Office,	48 38	
Grease, Oil, and Fluid,	15 29	
Cesspool Boots,	20 00	
Repairing Safe,	4 50	
Blacksmithing,	2 75	
Carriage Hire, Fares, and Ferry Tolls, and small expenses by Superintendent,	18 45	
Advertising,	22 75	
Paid for 62 feet Hose, and Couplings for same,	36 00	
Curbs, and North River Stone,	15 00	
Drawing Instruments for Superintendent's office,	29 00	
Paid East Boston Company for right of sewerage through one of their lots on Eagle Street, East Boston,	500 00	
Laborers employed by Superintendent,	1,992 74	
		18,760 74

Per item No. 53 *of Treasurer's account.*

The whole number of feet of Common Sewers constructed in the financial year 1864–65 *was* 3,394 *distributed as shown in the annual Report of the Superintendent of Sewers, January,* 1865.

SOLDIERS' RELIEF.

Payments made by the city in aid of the families or dependents of those who are engaged as Volunteers in the service of

Amount carried forward,	$4,218,514 28

Amount brought forward,		$ 4,218,514 28

the United States in crushing out the Southern Rebellion, in conformity with Chap. 222 of the Statutes of 1861 (23 May, 1861).

These payments were commenced in August 1861, *and have been continued monthly since. The act requires that the city should make the advance to the parties entitled to the same, and call upon the State in the month of January annually, to be refunded.*

The payments from August 1861, to the end of April, 1865, amounted to $ 1,021,790 25, being an average of $ 22,706 45 per month. Of this we have received back from the State $ 628,-897 40. Our payments generally include other dependents on the Soldiers than what the Statute authorizes. Such payments are not refunded by the State.

The payments in the financial year 1864–5, have been the following: —

In May,		
June,		
July,	$ 48,818 00	
August,	26,462 00	
September,	23,500 00	
October,	22,663 00	
November,		
December,	51,213 00	
January, 1865,	24,680 00	
February,	23,260 00	
March,	22,000 00	
April,	44,000 00	
Amount paid for Relief,	$ 286,596 00	
Amounts carried forward,	$ 286,596 00	$ 4,218,514 28

Amounts brought forward,		$ 286,596 00	$ 4,218,514 28
In addition to which there has been paid, *viz:* —			
Salaries to Paymaster,	$ 1,325 00		
Assistant Paymaster, and Clerks in Relief Office,	2,591 66		
Extra Services of the above	1,300 00		
		5,216 66	
Other clerical Services,		79 33	
Paid to the Ladies' Industrial Aid Association, by order of Board of Aldermen of 25th March, 1865, for the purpose of providing work for the wives and widows of Boston Volunteers in the army,		1,000 00	
Refreshments for the Relief Committees, and for employés in Relief Office, while at work in extra service,		252 38	
Blank Books, Check Books, and Stationery,		189 28	
Advertising and Newspapers,		50 50	
Revenue Stamps, Postages,		78 25	
Printing,		519 82	
Expresses,		5 45	
			293,987 67

Per item No. 51 *of Treasurer's account.*

STATE CITY TAX.

For our proportion of amount of the State Tax for the year 1864, of which our percentage is 31,675 amounting to	$ 2,396,463 00	$ 756,600 00

Per item No. 67 *of Treasurer's account.*

Amount carried forward,	$ 5,269,101 95

Amount brought forward,		$5,269,101 95
STATION HOUSE, WARD 8.		
Paid for a lot of Land between Eliot Street and Lagrange Place, containing about 8,400 square feet, on which it is proposed to erect a Police Station House for the accommodation of Station No. 4. This Station House will occupy about 5,071 feet leaving about 3,300 feet to be disposed of as the City Council may elect,		$28,000 00
Per item No. 56 of Treasurer's account.		
STEAM ENGINE AND HOOK AND LADDER HOUSE AT EAST BOSTON.		
Paid for a lot of Land situated on the corner of Sumner and Orleans Street, East Boston, containing 4,000 square feet for a proposed new Steam Fire Engine and Hook and Ladder House in that locality,	$2,600 00	
Payment to Contractors on account of their Contract,	2,000 00	
		$4,600 00
Per item No. 57 of Treasurer's account.		
TEMPORARY CITY DEBT.		
Paid off the amount borrowed this year, for City purposes, in anticipation of the Annual Taxes; in conformity with an order of the City Council of the 2d July, 1863, authorizing a loan to an amount not exceeding $2,000,000, and requiring the repayment of the same within the present financial year,		$1,182 393 00
Per item No. 59 of Treasurer's account.		
Amount carried forward,		$6,484,094 95

Amount brought forward,		$6,484,094 95

TEMPLE PLACE.

Amount of Payment by the City on account of the extension of Temple Place, being for Land taken, $90,000 00

Per item No. 58 of Treasurer's account.

In addition to which there has been paid for Lease damages, which will be found under the head of Widening Streets, the sum of $3,770.00

WAR EXPENSES.

Expenditures incurred by the City in consequence of the War occasioned by the Southern Rebellion. This is exclusive of the Money paid for Recruiting, and for the relief of Families and other dependents on the Volunteers for the Army, which will be found under their proper heads.

Subsistence and Entertainment of various Regiments while on their way to or from the seat of war,	$11,115 00	
Sundry expenses on account of recruiting, which should have been charged to that account,	180 90	
Expenses of making a full and complete Record, from the original rolls in the office of the Adjutant-General of the State, "of the names of all the Soldiers and Officers who compose the City of Boston's quota, stating the residence, time of enlist-		
Amounts carried forward,	$11,295 90	$6,574,094 95

Amounts brought forward,		$11,295 90	$6,574,094 95
ment, number and designation of Regiment and Company, &c. as per Statute of 1863, Chapter 65,		1,946 51	
Martial Music, driving Stakes and setting Flags on various occasions,		475 00	
Ladies Donation Committee. —Rent of rooms at No. 126 Tremont St.	1,200 00		
Janitor's Services,	156 00		
Fuel,	26 75		
		1,382 75	
Repairing Pictures at Faneuil Hall,		30 00	
Board of Crew of Bark Glenalvon, while in the city, which were attacked by Pirates,		8 75	
Care and cleaning Faneuil Hall and other Buildings occupied by the Troops, including extra Service of Superintendent,		186 00	
Use of Tents, Flags, Decorations, &c. on Public receptions,		384 01	
Rent of Rooms for Drilling,		15 00	
Carriage Hire and Incidental Expenses of the Military Committee, and others at sundry times, including collation provided to National Lancers on the 3d September last,		656 75	
Newspapers and Advertising,		115 72	
Stationery, Revenue, and Postage Stamps,		276 24	
Amounts carried forward,		$16,772 63	$6,574,094 95

Amounts brought forward,		$ 16,772 63	$ 6,574,094 95
Expresses, and Telegraphic Despatches,		67 47	
Expenses attending the celebration of the Surrender of General Lee, viz: —			
Music,	$ 757 00		
Salutes,	237 75		
Decorations,	175 17		
		1,169 92	
Escort Expenses,		29 63	
			18,039 65

Per item No. 63 *of Treasurer's account.*

WATER SCRIP.

Purchased by the Treasurer under authority of the Committee on the Reduction of the City Debt, not being due until the financial year 1867–8,	50,000 00

Per item No. 64 *of Treasurer's account.*

WATER WORKS.

The Payments on account of the Water Works for the year have been as follows: —

On Drafts drawn by the Cochituate Water Board through the Auditor's Office,		$ 101,206 80	
Salary of the Water Registrar one year,	1,900 00		
Salary of the Treasurer's Clerk in Water Office, one year,	1,400 00		
		3,300 00	
Annual Visit by the City Government and invited			
Amounts carried forward,		$ 104,506 80	$ 6,642,134 60

Amounts brought forward,		$104,506 80	$6,642,134 60
guests to inspect the line Works,		1,702 20	
		106,209 00	
Amount paid by Treasurer, per item No. 62 of his account,	104,809 00		
Add Transfer by Auditor from Salaries,	1,400 00		
	$106,209 00		
To which is to be added the amount paid by the Treasurer for interest on the cost of the work, including the premium paid on Exchange on London, where part of the Loan is due; and on Gold, with which said interest was paid,	$762,472 83		
Less by Auditor amount of proportion of Premium paid and charged on City Debt, redeemed during the year and carried to Interest and Premium Account,	103,125 02		
		659,347 81	
			765,556 81
Amount carried forward,			$7,407,691 41

Amount brought forward,		$ 7,407,691 41

WIDENING STREETS, AND UNLIQUIDATED CLAIMS FOR SAME.

The following payments have been made in settlement of Land Damages and other claims on account of Widening, Extending, and other improvements made in the Streets, during the present financial year; and also including payments made this year on account of Widenings and Extensions made prior to the first day of May, 1864, *viz:* —

Barrett Street, *Wm. Rice, Trus. est. Mrs. Hathaway,*	$ 422 50	
Cross Street, *Trustees Free City Hospital,*	523 36	
Dorchester Street, *Frye, Hussy, Power, Stewart, Sullivan, Willey,*	1,523 97	
East Street, *Hatch, Haley, Richards,*	480 00	
Federal Street, *Heirs of John Ashton,*	1,903 96	
Hanover Street, *Blake and Wife, Davis, Paine, Sears, Paine, and others, Referees,*	10,720 00	
Harrison Avenue, *Brooks, Poland, Reed,*	1,305 50	
High Street, *Spaulding,*	1,432 19	
La Grange Place, *Dingley, Shales,*	10 900 00	
Henchman Street, *Bixby's heirs, Cary, Mott, Pulsifer, Sampson's heirs,*	6,750 00	
Merrimac Street, *Washburn, Dwight,*	25,451 63	
Napier Street, *Gorham,*	3,750 00	
Temple Place, *Bradlee, agent,*	3,770 00	
Amounts carried forward,	$ 68,933 11	$ 7,407,691 41

Amounts brought forward,	$ 68,933 11	$ 7,407,691 41
Tremont Street, *Flagg,*	75 00	
Washington Street, *Wellington, Wyman, Cotting,*	558 01	
Total for Damages,	$ 69,566 12	
Other Expenses, *viz:* —		
James Lakeman, for sundry services making Negotiations, adjusting Claims, &c.	1,215 00	
Clerk to the Committee on Widening Streets,	75 00	
Damages. — Repairing damage to Water Pipes on North Street,	5 75	
Putting up Fence around vacant lot on North St.	10 55	
Plans, Engravings, &c.	683 00	
Mason Work and Stock,	21 76	
Auction Expenses,	433 54	
Revenue Stamps,	135 93	
		$ 72,146 65
Amount paid by Treasurer per item No. 60,	24,936 29	
Amount paid by Treasurer per item No. 61,	46,635 14	
Amount paid by Treasurer per item No. 36,	575 22	
	$ 72,146 65	
Total Expenditures on City Account for the year 1864–5,		$ 7,479,838 06

For Expenditures on account of County of Suffolk, see County account.

ALFRED T. TURNER,
Auditor of Accounts.

Auditor's Office July 1, 1865.

CITY INCOME.

STATEMENT OF THE INCOME RECEIVED ON ACCOUNT OF THE CITY OF BOSTON DURING THE FINANCIAL YEAR 1864–5.

Commencing with the first day of May, 1864 *and ending with the last day of April*, 1865.

N. B. *The Income on account of the* COUNTY OF SUFFOLK, *which comprises the City of Boston, and the towns of Chelsea, North Chelsea, and Winthrop, is contained in another statement.*

The City of Boston pays all the County Expenses; owns all the County Buildings, and receives all the County Income.

AUDITOR OF ACCOUNTS.

Received from him in reimbursement of the amount charged to him on page 24 of Expenditure Account, $300 00

Per item No. 123 *of Treasurer's account.*

BONDS AND MORTGAGES.

Received as follows, being the first cash payment on Bonds taken for sales of Land made this year; and for instalments on

Amount carried forward, $300 00

Amount brought forward,		$300 00
Bonds and Mortgages which were on hand on the first of May, 1864, and on which payments have been received this year, viz : —		
On account of Neck Lands,	$50,247 17	
South Boston Lands,	14,074 50	
Albany Street,	528 00	
East Boston Lands,	430 00	
Old Jail Lands,	519 08	
Old City Wharf,	911 76	
		$66,710 51

Per item No. 73 of Treasurer's account.

BRIDGES.

For this amount collected by the Auditor from the Treasury, being for an overdraft on the Bridge account,	221 00

Per item No. 72 of Treasurer's account.

CITY CLERK.

Received from the City Clerk for the following Collections by him, viz : —		
Recording Mortgages of Personal Property, Mechanics' Liens, and Certificates of Joint Stock Companies,	$714 68	
For use of Faneuil Hall,	119 00	
Licenses for Auctioneers,	46 00	
Revenue Stamps attached to Licenses and other Documents,	36 15	
Licenses for Billiard Saloons and Intelligence Offices,	27 00	
Certificates under the City Seal,	8 00	
Record of goods found,	25	
		951 08

Per item No, 77 of Treasurer's account.

Amount carried forward,	$68,182 59

Amount brought forward,		$68,182 59
CITY DEBT.		
Amount obtained on City Notes issued this year, for Loans authorized by the City Government, at different times, for various objects,		639,709 80
Per item No. 120 *of Treasurer's account.*		
CITY HALL. *See New City Hall.*		
CITY HOSPITAL.		
Received from Trustees for Board and care of Patients,		3,000 00
Per item No. 75 *of Treasurer's account.*		
CITY REGISTRAR.		
Received for Certificates of marriage intentions issued by him during the year,		1,411 00
Per item No. 76 *of Treasurer's account.*		
COMMON, &c.		
Received for Rent of Greenhouse on the Public Garden,		1,241 15
Per item No 74 *of Treasurer's account.*		
DOG FUND.		
Received for Dog Licenses issued this year by the City Clerk,		1,053 00
Per item No. 78 *of Treasurer's account.*		
DOVER STREET.		
Received on account of instalments on amount of sales for various Houses sold after the completion of the improvement,	$17,815 00	
Amounts carried forward,	$17,815 00	$714,597 54

Amounts brought forward,	$17,815 00	$714,597 54
For Rent of House still owned by the city,	365 13	
		18,180 13

Per item No. 79 *of Treasurer's account.*

EXTERNAL HEALTH.

From the Port Physician at Deer Island, for the regular quarantine fees for boarding and inspecting vessels from foreign ports,	1,861 00	
From Sale of old Iron,	10 00	
		1,871 00

Per item No. 80 *of Treasurer's account.*

FIRE DEPARTMENT.

Received from Chief Engineer for the sale of Old Hose, &c.	152 07

Per item No. 81 *of Treasurer's account.*

GOODNOW FUND.

Received from Sales of Land on North Street,	$15,430 48	
Interest on Fund,	222 67	
		15,653 15

Per item No. 121 *of Treasurer's account.*

HAY SCALES.

Received for Weighing Fees at the South Scales,	19 70

Per item No. 84 *of Treasurer's account.*

INCIDENTAL EXPENSES.

Received from a Committee of the City Government, being for amount drawn from the Treasury to defray travelling expenses of said Committee to Washington to attend the late President Lincoln's funeral, and not required,	$156 75	
Amounts carried forward,	$156 75	$750,473 59

Amounts brought forward,	$156 75	$750,473 59
For sale of Internal Revenue Stamps, used in various transactions with the city,	110 00	
Collections by the Auditor from individuals and towns in reimbursement of expenses paid by the city for support of their relatives or citizens in the State Lunatic Hospitals and in the Reform Schools,	232 93	
		499 68

Per item No. 86 of Treasurer's account.

INTEREST.

Received as follows, viz: —

Premium on City Stock sold at auction and at private sale,	$47,968 55	
On Deposits in Bank,	38,656 33	
On Bonds and Mortgages,	16,836 57	
On delinquent Taxes and Rents,	6,501 20	
		109,962 65

Per item No. 87 of Treasurer's account.

INTERNAL HEALTH.

Received from the Contractor for the House Offal for one year,	$5,500 00	
Received from the Superintendent of the Paving Department, for use of City Teams employed by that Department,	3,028 00	
From sale of Horses, old Carts, &c.	1,076 70	
Received from individuals, in reimbursement of expenditures by the city for abating nuisances on their premises,	1,097 83	
Amounts carried forward,	$10,702 53	$860,935 92

Amounts brought forward,	$10,702 53	$860,935 92
For sale of Stable Manure,	2,221 07	
From Police Department for conveying Prisoners from Station Houses to the City Lock-ups,	1,390 75	
Received from the County, for conveying Prisoners from Lock-ups to Jail,	7 50	
Received for Ashes,	2,217 00	
From Sewer Department, for Manhole Covers, furnished from the Shops of the Internal Health Department,	935 00	
For Board of Smallpox Patients,	711 84	
From Common and Public Garden Department for cleaning Ponds,	1,432 62	
City Hospital.— Received for one Horse and for Horse-keeping by Internal Health Department,	440 00	
From Public Building Department, for Horse-keeping for Superintendent, and for cleaning Cesspools in Market Cellar,	89 00	
		20,147 31

Per item No. 85 *of Treasurer's account.*

LIBRARY.

Received from City Treasurer, for interest on Library Trust Funds,	$7,866 00	
For interest on a Mortgage Note,	240 00	
Donation,	100 00	
Amounts carried forward,	$8,206 00	$881,083 23

Amounts brought forward,	$ 8,206 00	$ 881,083 23
FROM LIBRARIAN: For Catalogues sold and Fines from delinquents,	385 64	
		8,591 64

Per item No. 90 *of Treasurer's account.*

MARKETS.

Amount received from Superintendent of Markets, viz: —

For Coal and Gas furnished to the occupants of Stalls during the year, 526 50

Per item No. 91 *of Treasurer's account.*

The Rent of Stalls, Cellars, &c. in the Market-Houses, amounting to $ 70,068.-43, are entered under the head of Rents.

MOUNT HOPE CEMETERY.

Received from Trustees, viz: —

From sale of 52 Lots,	$ 4,982 00	
For digging graves for owners of Lots,	1,802 25	
For Graves in Cypress Vale,	914 00	
For Recording Deeds, and Interments,	127 00	
Sundries,	791 70	
		8,616 95

Per item No. 92 *of Treasurer's account.*

NEW CITY HALL.

Sale of Old Materials from off this Lot, 115 51

Per item No. 95 *of Treasurer's account.*

NORTH STREET.

For sale of Real Estate,	$ 57,934 50	
From Rent of Real Estate,	122 00	
		58,056 50

Per item No. 93 *of Treasurer's account.*

Amount carried forward, $ 956,990 33

Amount brought forward,		$956,990 33

NICHOLS FUND.

Received from Executor,	$530 50	
Interest,	62 75	
		593 25

Per items Nos. 94 and 122 of Treasurer's account.

OVERSEERS OF THE POOR.

Received from the Overseers for collections by them from other Cities and Towns, for support of Poor belonging to such Cities and Towns,	$3,202 24	
Received from Commonwealth for burials,	3,664 50	
		6,866 74

Per item No. 96 of Treasurer's account.

PAVING, &c.

Received for assessments on individuals for cost of laying Sidewalks in front of their premises and for furnishing material for same, including sale of old materials,	9,712 65	
Metropolitan Railroad Company, freight on paving blocks,	105 00	
From Water Department for repairing streets,	156 60	
From Boston Gas Light Company for repairing Streets at their request and cost,	113 07	
From Boston Fire Department,	9 00	
		10,096 32

Per item No. 97 of Treasurer's account.

Amount carried forward,	$974,546 64

Amount brought forward,		$974,546 64

PEDLERS' LICENSES.

Received from non-residents,		24 00

Per item No. 102 *of Treasurer's account.*

POLICE.

Receipts on account of this Department: —

Licenses for Trucks and Wagons,	$2,105 00	
Licenses for Carriages,	351 00	
Fees. The fees which the Police Officers in their official capacity, as Witnesses in the Police Court, would be entitled to receive from the County, are credited to and collected by the city; as the monthly pay of these officers is understood by them to be in full for all their time and services; they being expressly prohibited from receiving any pay, perquisites, or gratuities from any other source than the city,	3,836 80	
Received in reimbursement for services of Police Officers stationed at Theatres and at other places of Public Amusement where their services are required,	1,898 00	
Services rendered by consent of the Chief, at the request of, and for the special benefit of Individuals,	3,095 23	
For board of Deserters who were lodged in the City Lock-up for safe keeping,	300 00	
Amounts carried forward,	$11,586 03	$974,570 64

Amounts brought forward,	$11,586 03	$974,570 64
Received from Commonwealth on account of Riot of 14th July, 1863,	7,348 00	18,934 03

Per item No. 98 *of Treasurer's account.*

PUBLIC BUILDINGS.

Rent of Ward Rooms,		182 00

Per item No. 99 *of Treasurer's account.*

PUBLIC INSTITUTIONS.

HOUSE OF CORRECTION.

Received from the Directors of Public Institutions for this year's income, viz: —

From Labor of Inmates,	$15,987 51	
From sales of Fruit, Rags, old Iron, &c.,	339 63	
Gas supplied Lunatic Hospital,	361 65	
From towns whose citizens are inmates of this House,	17 56	
	$16,706 35	

Per item No. 82 *of Treasurer's account.*

HOUSE OF INDUSTRY.

Received from the Directors for proceeds of the labor of inmates in these Establishments, including the sale of vegetables, &c.	$6,683 89	
From towns for support of their poor,	689 04	
	7,372 93	

Amount received per item No. 83 *of Treasurer's account.*

Amounts carried forward,	$24,079 28	$993,686 67

Amounts brought forward,	$24,079 28	$993,686 67
LUNATIC HOSPITAL.		
Received from the Directors for Public Institutions, being collections from Cities, Towns, and Individuals, for support of their citizens or relatives in this Institution,	14,658 97	
Per item No. 89 *of Treasurer's account.*		
STEAMER HENRY MORRISON.		
Received from the Board of Directors for Public Institutions,	110 00	
Per item No. 112 *of Treasurer's account.*		
Total amount of Income from Public Institutions, under the control of the Board of Directors,		38,848 25
PUBLIC LANDS.		
Received in cash for sale of a lot of Land on South Bay,	$15,000 00	
Received from Superintendent of Sewers, for collections by him from individuals, for the right of entry into Sewers made for the benefit of Public Lands, and charged to that appropriation before the lots were sold,	489 16	
Received for Rent of Lands, viz:		
South Bay, and Northampton Street,	755 50	
Amounts carried forward,	$16,244 66	$1,032,534 92

Amounts brought forward,		$16,244 66	$1,032,534 92
Received from sale of Land on Fourth Street, South Boston,		1,000 00	
From sale of Fences at South Boston and old City Stables,		1,289 00	
			18,533 66

Per item No. 101 *of Treasurer's account.*

RENTS.

The amounts received for Rents during the year have been as follows, viz: —

OLD MARKET-HOUSE.			
Stalls,	36,261 93		
Cellars,	15,608 37		
Outside Stands,	1,813 00		
Weighing Fees at Public Scales,	476 34		
	54,159 64		
Quincy Hall,	4,500 00		
Total for Market-House and Quincy Hall,		$58,659 64	
FANEUIL HALL.			
Market Stalls,	11,176 50		
Cellars,	4,732 29		
		15,908 79	
OLD STATE HOUSE,		10,950 00	
WHARF PROPERTY.			
Jail Wharf on Cambridge St.	1,000 00		
Eastern Railroad Wharf, from People's Ferry Co., four quarters.	1,500 00		
Amts. car. for'd,	$2,500 00	$85,518 43	$1,051,068 58

Amts. bro't for'd,	$2,500 00	$85,518 43	$1,051,068 58
Dockage of Steamer Henry Morrison one year,	1,200 00		
		$3,700 00	
BRIDGE ESTATE.			
Store at the junction of Court Street and Tremont Row, purchased in 1849, with others which were removed, for the purpose of widening both of these streets. For the part not occupied by Steam Fire Engine House No. 4, one year,		725 00	
ISLANDS.			
Gallop's Island,		961 86	
FERRY SLIPS.			
Ferry Slip East Boston,		100 00	
Ferry Slip Boston Side,		200 00	
SOUTH BAY.			
Received for Rent of wharves, viz: —			
No. 1, one year,	750 00		
No. 2, one year,	750 00		
		1,500 00	
HOUSES.			
Two Houses No. 20 Bridge St. one year,	200 00		
House on Tremont Street,	200 00		
Badlam Estate,	112 50		
Belcher Lane,	50 00		
		562 50	
Amounts carried forward,		$93,267 79	$1,051,068 58

Amounts brought forward,		$93,267 79	$1,051,068 58
LANDS.			
Lot on corner Cove and East sts.	114 08		
Lot at City Point So. Boston	33 75		
Lot corner Washington and Water streets,	300 00		
Lot on Harrison Avenue	95 52		
		543 35	
			93,811 14

Per item No. 104 *of Treasurer's account.*

RECRUITING EXPENSES.

From Committees, Returned Bounty Money,	$63,294 74	
From Commonwealth,	86,767 10	
" Auditor,	23 00	
" Sale of Old Material from Recruiting Office,	2 00	
		150,086 84

Per item No. 106 *of Treasurer's account.*

SCHOOLS.

INSTRUCTORS GRAMMAR SCHOOLS.

Received from Interest on Trust Funds, $483 75

Per item No. 88 *of Treasurer's account.*

PRIMARY SCHOOLS.

Received from Sales of Old Furniture, 50 00

Per item No. 100 *of Treasurer's account.*

SCHOOL FUND.

From the Commonwealth for the city's proportion

Amounts carried forward,	$533 75	$1,294,966 56

Amounts brought forward,	$533 75	$1,294,966 56
of the Income from the State School Fund,	7,393 81	

Per item No. 119 *of Treasurer's account.*

PRIMARY SCHOOLHOUSES.

Received for sale of Schoolhouse on Revere Street,	3,060 00	
Rent of an old Stable on a lot connected with a P. S. house,	207 50	
		3,347 50

Per item No. 103 *of Treasurer's acct.*

11,275 06

SEALERS OF WEIGHTS AND MEASURES.

Received from these two officers, viz: —

For fees for examining and Sealing Weights and Measures, 3,274 27

Per item No. 113 *of Treasurer's account.*

SEWERS AND DRAINS.

Received for Assessments on sundry persons for their proportion of the cost of new Sewers and Drains built by the city,	$5,964 13	
Received from the Superintendent of Sewers for Collections made by him from sundry persons for the right to enter their Drains into Common Sewers, already existing,	771 23	
		6,735 36

Per item No. 107 *of Treasurer's account.*

Amount carried forward, $1,316,251 25

Amount brought forward,		$1,316,251 25

SOLDIERS' RELIEF.

Received from the Commonwealth, in reimbursement in part of what the city had advanced to the families or other dependents on Volunteers in the Army, in conformity with Chapter 222 of the General Acts of 1861, — May 23, 1861,		310,759 87

Per item No. 105 *of Treasurer's account.*

STATION HOUSE, WARD VIII.

Received for Rent of a building on LaGrange Place,		309 00

Per item No. 114 *of Treasurer's account.*

TAXES.

For Collections made this year, viz :—		
On Tax for 1864,	$3,952,336 02	
1863,	138,856 71	
1862, and prior,	4,800 09	
From Commonwealth, for city's proportion of Tax on Corporations,	391,616 26	
		4,487,609 08

Per item No. 115 *of Treasurer's account.*

TEMPORARY CITY LOAN.

Received on Loans negotiated under an order of the City Council of the 24th June, 1864, authorizing the Treasurer to borrow such money as might be wanted, not exceeding $2,000,000, in anticipation of the Taxes for the financial year 1864–5, said Loan to be repaid before the close of that financial year, viz: 30th April, 1865,		1,182,393 00

Per item No. 116 *of Treasurer's account.*

Amount carried forward,		$7,297,322 20

Amount brought forward,			$7,297,322 20
TEMPORARY RECRUITING LOAN.			
Amount received for Recruiting Purposes,			132,100 00
Per item No. 119½ *of Treasurer's account.*			
TREMONT STREET.			
Payment on Estates Sold,			3,270 00
Per item No. 117 *of Treasurer's account.*			
WATER WORKS.			
Collections by the City Treasurer; and amounts paid into the Treasury by the Cochituate Water Board, — *as per statement below,*			463,910 91
Per item No. 118 *of Treasurer's account.*			
Water Rents,			
due in the year 1865,		$340,433 94	
due in the year 1864,		76,256 44	
due in the year 1863,		23,143 83	
		$439,834 21	
Shutting off and letting on water for non-payment of Rates, viz: —			
Dues in 1865,	$694 00		
1864,	384 00		
1863,	134 00		
		1,212 00	
Mortgage Notes: —			
Collected this year,		973 60	
Interest. — Collected this year,		141 10	
Collections by Treasurer,		$442,160 91	
Amounts carried forward,		$442,160 91	$7,896,603 11

Amounts brought forward,		$442,160 91	$7,896,603 11
Collections by the C. Water Board: —			
Service pipe, and laying same for new water takers, and for connecting Reservoirs for Fire Department,	$6,848 41		
Shutting off and letting on water for repairs and for wasting water,	6,722 75		
Sales of Land,	3,831 84		
Rent of Arches under the Beacon Hill Reservoir, and sales of Grass,	347 00		
Mortgage Sold,	4,000 00		
		21,750 00	
		$463,910 91	

WAR EXPENSES.

Received from Commonwealth, for Soldiers National Cemetery,	1,061 23

Per item No. 118½ *of Treasurer's account.*

WIDENING STREETS.

Amount returned by one of the Referees in the Washburn Case,	300 00

Per item No. 117½ *of Treasurer's account.*

Total Income on CITY ACCOUNT for the year 1864–5,	$7,897,964 34

For the income on account of the County of Suffolk, see that account, page 172.

ALFRED T. TURNER,
Auditor of Accounts.

AUDITOR'S OFFICE, JULY 1, 1865.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK.

DURING THE FINANICAL YEAR 1864–5.

Commencing with the first day of May, 1864, *and ending with the last day of April*, 1865.

PAYMENTS ON THE MAYOR'S DRAFTS.

For the amounts drawn for by the Mayor, in the usual form, and paid through the Auditor's Office, viz: —

SALARIES.

Superior Court.

Chief and Associate Justices. — *Paid by the State.*

Clerk. — *Paid by the Fees from his Office.*

Assistant Clerk. — *Fixed by the State, but payable by the City,* $1,800 00

Supreme Judicial Court.

Assistant Clerk. — *Fixed by State, but paid by City,* 1,500 00

Amount carried forward, $3,300 00

Amount brought forward,		$3,300 00
Sheriff.		
John M. Clark, one year from April 1, 1864,		2,500 00
Fee Clerk.		
J. D. Coburn, for services in Police Court, in paying Witness and Officers' Fees, and keeping an account of amounts received for transportation of Prisoners,		1,000 00
Constables.		
Salaries of six Constables stationed in the Police Court, from April 1, 1864, to 31st March, 1865, at $1,500.00 each per annum, no other fees or perquisites being allowed them,		9,000 00
Discharged Convicts.		
Paid to the Justices of the Police Court, for services as special Justices in discharging poor convicts, under the provisions of Chap. 180 of the General Statutes, at $5 for each day's actual service,		780 00
Keeper of the Court House.		
Wm. Easterbrook, one year,		700 00
Keeper of the Police and Justice's Court Rooms.		
Wm. E. Easterbrook, one year,		600 00
Care of Probate and Registry of Deeds Building.		
C. P. Gould, one year,		645 83
Chaplain to Jail.		
Rufus R. Cook, one year,		700 00
Total for Salaries,		$19,225 83
COURT HOUSE.		
Ordinary Repairs, &c. viz: —		
Cleaning Windows, Paint, and Floors; and extra Cleaning,	597 37	
Amounts carried forward,	$597 37	$19,225 83

Amounts brought forward,	$597 37	$19,225 83
Mason's Work and Whitewashing,	361 18	
Carpenter Work and Stock,	229 65	
Plumbing, repairing gutters,	166 77	
Painting and Glazing,	207 09	
Bell Hanging,	65 00	
Locksmith's Work,	31 01	
Gas Fixtures,	97 00	
		$1,755 07
FURNITURE, viz: —		
Carpets and Mats,	$221 60	
Desks and Chairs,	626 75	
Brooms, Brushes, Wooden Ware, &c.	27 00	
Shades and Fixtures,	24 75	
Warming Apparatus,	325 24	
		$1,225 34
REGISTRY OF DEEDS AND PROBATE BUILDING.		
Repairs on Steam Heating Apparatus,	$15 76	
Lumber and Carpenter's Work,	102 16	
Painting and Glazing,	57 30	
Iron Work,	26 80	
Plumber's Work,	195 05	
Locksmith's Work,	6 75	
Gas Fixtures,	13 05	
Mason Work and Whitewashing	41 50	
		$458 37
FURNITURE, &c. viz: —		
Carpets and Mats,	$124 08	
Shades and Fixtures,	38 50	
Chairs, Desks, &c.	60 00	
New Clock and repairing and cleaning same,	51 00	
Amounts carried forward,	$273 58	$22,664 61

Amounts brought forward,	$273 58	$22,664 61
Awnings,	15 00	
Brooms, Brushes, Hods, &c.	19 50	
		$308 08
COUNTY JAIL.*		
Repairs of the Building this year, viz: —		
Mason's Work and Stock,	$185 10	
Painting and Glazing,	173 39	
Carpenter's Work and Stock,	187 67	
Work on Boiler and Steam Apparatus,	588 00	
Setting out Trees and Work on Grounds,	117 00	
		1,251 16
WATER RATES, viz: —		
Court House,	$262 50	
For Probate Court and Registry Building,	47 50	
		310 00
FUEL, viz: —		
For Court House,	$3,097 51	
For Registry of Deeds, Probate Building, and Court of Insolvency,	918 71	
		4,016 22
GAS LIGHT, viz: —		
For Court House,	$2,031 52	
For Registry of Deeds and Probate Building,	80 90	
		2,112 42
PRINTING, STATIONERY, AND BLANK BOOKS.		
For Probate Office,	$708 05	
Registry of Deeds,	367 72	
Court House,	10 95	
		1,086 72
ICE.		
For Court House,	$75 00	
Amounts carried forward,	$75 00	$31,749 21

* The City Physician has charge of all cases of Sickness at the Jail.

Amounts brought forward,	$75 00	$31,749 21
For Registry of Deeds and Probate Offices,	8 00	
		83 00
WASHING TOWELS for Registry of Deeds and Probate Offices,		25 50
PRISONERS.		
Paid the Internal Health Department for conveying Prisoners to and from the Lock-ups and Jail,		7 50
COUNTY ROADS AND BRIDGES.		
Cost of repairing Point Shirley Road and Bridge; and removing Snow and Ice from the same,		100 00
INDEXES FOR THE REGISTRY OF DEEDS.		
Cost of arranging three volumes of Grantor and Grantee Indexes for the years 1863 and 1864, in compliance with an Order of the Board of Aldermen of January 18, 1865, viz: —		
1 Volume Grantor, 1863,	$418 60	
1 Do. Grantee, do.,	316 75	
1 Do. Grantor, 1864,	406 03	
Stationery and Binding for same,	74 05	
		1,215 43
STATE INDUSTRIAL SCHOOL, at Lancaster,		
Fees paid to the Boston Commissioner to the Committing Officers for hearing and determining commitments on applications made in this city for admission to this Institution,		164 96
COUNTY ATTORNEY.		
Rent of two Offices for the Commonwealth's Attorney and his Assistant, at $200 per annum each,		400 00
LAW LIBRARY.		
Annual payment for 1865, to the Social Law		
Amount carried forward,		$33,749 21

Amount brought forward,		$33,749 21
Library, as required by the Statutes of 1859, chap. 172,		1,000 00
Incidental Expenses and Carriage Hire for Committee,		31 25
		$34,776 85
Amount paid by Treasurer, per item No. 108 of his account,	$34,765 85	
Add Transfer by Auditor,	11 00	
	$34,776 85	

COUNTY DRAFTS.

Payments made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the County Authorities, and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City authorities, viz: —

SUPREME JUDICIAL COURT.

Witnesses,	$220 00	
Autopsies,	100 00	
Jurors' Fees,	2,395 55	
Constables' Fees,	836 81	
Incidental Expenses,	227 25	
Messenger,	255 00	
Clerk,	287 62	
Deputy Sheriff,	172 00	
		4,494 23

SUPERIOR COURT — *Civil Cases.*

Jurors' Fees,	9,981 19	
Constables' Fees,	2,720 81	
Incidental Expenses,	2,913 99	
Deputy Sheriff,	1,643 00	
Messenger and Assistant,	1,491 02	
Amounts carried forward,	$18,750 01	$4,494 23

Amounts brought forward,	$18,750 01	$4,494 23
Clerk,	402 50	
Chelsea Officers,	30 00	
		19,182 51

SUPERIOR COURT. — *Criminal Cases.*

Constables' Fees,	10,660 28	
Witnesses' Fees,	9,494 59	
Jurors' Fees,	10,205 35	
Clerk,	6,246 46	
Messenger and Crier,	3,111 46	
Hack Hire,	1,320 76	
Incidental Expenses,	1,640 15	
Chelsea Justice and Officers,	461 14	
Expense of Commitments to State Reform Schools,	908 80	
Deputy Sheriffs,	49 98	
Master of House of Correction,	9 75	
Warden,	30 00	
Chelsea Witnesses,	36 13	
		44,174 85

POLICE COURT.

Constables' Fees,	$3,836 80	
Witnesses,	3,619 35	
Expenses in Lunatic Cases,	2,131 45	
Truant Officers,	128 90	
Clerk's Salary. *See Board of County Accounts.*		9,716 50

CORONERS' INQUESTS.

Jurors' Fees. — Paid on Inquests on Dead Bodies, and on Views of Dead Bodies when no Inquests were held; said Inquests and Views being approved by the City Auditor, as required by the Statute,	$835 78	
Coroners' Fees,	966 00	
Medical Examinations,	395 00	
Amounts carried forward,	$2,196 78	$77,568 09

Amounts brought forward,	$ 2,196 78	$ 77,568 09
Constables,	157 78	
Incidental Expenses,	20 50	
Scribes,	99 50	
Witnesses,	22 28	
		$ 2,496 84

Per item No. 110 *of Treasurer's account.*

Board of County Accounts.

Allowance to the Judge of Probate and the three Justices of the Police Court for their services as the *Board of County Accounts*, and as *Inspectors of Prisons*, at $ 3 for each day devoted to the service, being 143 days at $ 3,	$ 429 00	
Secretary to this Board, — Jacob Homer,	112 50	
	$ 541 50	
Officers. — Wm. E. Easterbrook, $ 468 00		
Wm. W. Blake, 468 00		
	936 00	
Incidental Expenses,	6 00	
Copyist,	12 50	
Messenger,	416 00	
Printing,	1,050 42	
Stationery,	220 82	
Carriage Hire,	44 90	
Comparing and checking Accounts,	25 00	
Repairing Court Seal and Press,	1 75	
		3,254 89

Per item No. 109 *of Treasurer's account.*

Jail Account.

Balance of the Jailor's Account, being for

Amount carried forward,	$ 83,319 82

Amount brought forward,	$83,319 82
expenses of keeping Prisoners, &c. in the County Jail,	28,522 93
Per item No. 111 *of Treasurer's account.*	
Drafts by County Authorities,	$111,842 75
Payments on County Account, viz : —	
On Drafts drawn by the Mayor, and approved by the Committee on Accounts,	34,776 85
On Drafts drawn by the County Authorities, independent of the city,	111,842 75
Total Expenditure on COUNTY ACCOUNT for year 1864–5,	$146,619 60

MEMORANDUM BY AUDITOR.

Amount paid as per the Auditor of Accounts,	146,619 60
Amount paid by the Treasurer,	146,908 60
Difference,	$11 00

Which is accounted for by the transfer by the Auditor from City to County Account of $ 11.00.

ALFRED T. TURNER,
Auditor of Accounts.

AUDITOR'S OFFICE, July 1, 1865.

COUNTY INCOME.

1864-5.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK DURING THE FINANCIAL YEAR 1864-5.

Commencing with the first day of May, 1864, *and ending with the last day of April*, 1865.

SHERIFF.

Received from the Sheriff of the County for Fines and Costs taxed in the Superior Court, and there paid; also costs and fines collected at Jail,		$43,137 97
Per item No. 124 *of Treasurer's account.*		

POLICE COURT.

Received from the Clerk of this Court, for Fines and Costs in Criminal Cases collected by him,	$18,108 17	
Received from the Clerk of this Court for Fees in Civil Cases collected by him,	2,200 41	
		20,308 58
Per item No. 124½ *of Treasurer's account.*		
Amount carried forward,		$63,446 55

Amount brought forward,	$,63,446 55
SUPERIOR COURT, *Criminal Actions.*	
Received from the Clerk of this Court for half surplus fees collected by him the past financial year,	769 98
Per item No. 127 *of Treasurer's account.*	
CHELSEA.	
Received from Trial Justices in Chelsea, for Fines collected by them,	725 25
Per item No. 125 *of Treasurer's account.*	
HOUSE OF CORRECTION.	
Received from the Master of the House of Correction of South Boston, for Fines and Costs collected by him on the discharge of prisoners from that House,	42 31
Per item No. 126 *of Treasurer's account.*	
Total Income on COUNTY ACCOUNT for the year 1864–5,	$ 64,984 09

ALFRED T. TURNER,

Auditor of Accounts.

AUDITOR'S OFFICE, July 1, 1865.

COUNTY AGGREGATES,

1864–5.

The Expenditures on County Account, as per details on page 171, amounted to	$146,619 60
The Income on this account, as per details on page 173, amounted to	64,984 09
Balance against the County, as per Auditor's account,	$81,635 51

It will be noticed that of the above payment of $146,619 60 for County purposes, the city authorities had cognizance of $34,776 85; the balance of the payments having been made on requisition from the Justices of the Courts, on accounts approved by the Board of County Accounts; and for Coroner's Accounts, approved by the City Auditor for expenses of Inquests and Views on bodies "*supposed to have come to death by violence*." Coroners' Views are cases where no Inquests are held. The Coroners in such cases receive a fee of $2 on each body, for examining into the causes of death.

AUDITOR'S AGGREGATES.

1864–5.

Of the whole amount of the Expenditures for City and County for the year 1864–5, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, the sum of $5,248,912 76

The following sums were paid by the Treasurer, on accounts and requisitions which did not pass through the Auditor's Office, and were not drawn for by the Mayor, viz: —

COUNTY OF SUFFOLK.

Paid on Orders and Requisitions from the Board of County Accounts, and other County authorities, $111,842 75

INTEREST.

Payments of Interest on the City Debt, as it became due; including the premium on Gold, in which, or its equivalent, said payments were made, 845,796 90

OLD CLAIMS.

Accounts audited, allowed, and drawn for in previous years, but not paid till this year, 2,929 94

Amounts carried forward, $960,569 59 $5,248,912 76

Amounts brought forward,	$960,569 59	$5,248,912 76
WATER WORKS.		
Interest on the Water Loans, paid as it became due, including the premium on Gold, with which, or its equivalent, said interest was paid, all of which is chargeable to the Water Works,	659,347 81	
STATE TAX.		
Paid our proportion of the State Tax for the year 1864,	756,600 00	
(Whole Tax, $ 2,396,463.)		
MILITIA BOUNTY,	1,027 50	
		2,377,544 90
Total payments, per Auditor's account,		$7,626,457 66
The payments per Treasurer's account were:		
On City Account,		7,490,836 82
On County Account,		146,608 60
		$7,637,445 42
Deduct — Payments on account of the Goodnow Fund,	$16,500 00	
Nichols Fund,	1,000 00	
		17,500 00
		7,619,945 42
Add — Auditor's Drafts of this year (1864–5) not presented at the Treasury Office for payment,	8,512 24	
Less Drafts drawn in 1863 – 64 for payment of City Debt, but not paid until this year, 1864–65,	2,000 00	
		6,512 24
		$7,626,457 66

TREASURY AGGREGATES.

RECEIPTS AND PAYMENTS FROM THE CITY AND COUNTY TREASURY DURING THE FINANCIAL YEAR 1864–5.

According to the Treasurer's accounts, the gross amount of actual Receipts into the General Treasury *(City and County)* between the last day of April, 1864, and the first day of May, 1865, was as follows: —

On City account,	$7,897,964 34
On County account,	64,984 09
	$7,962,948 43
The balance in the Treasury at the commencement of the year, was	956,701 20
	$8,919,649 63

The gross amount of actual Payments from the General Treasury *(City and County)* during the same period, were as follows: —

On City account,	7,490,836 82	
On County account,	146,608 60	
Total Payments,		7,637,445 42
Balance, per Treasurer's account, 30th of April, 1865,		$1,282,204 21

TREASURER'S BALANCE.

1864–65.

The Treasurer's balance at the close of the financial year 1864–65, April 30, 1865, amounted to $1,282,204 21

Which sum was made up as follows, viz: —

Cash on hand May 1, 1864, as per Auditor's Report, No. 52, page 204,		$956 701 20
Reimbursement by Loans obtained this year of advances made by the Treasurer last year on loans then authorized, but not negotiated, on the following accounts, viz: —		
Recruiting,	$219,336 58	
Soldier's Relief,	118,579 99	
City Hospital,	33,519 70	
Emergency War Fund,	29,000 00	
Grammar Schools,	18,240 18	
Public Lands,	11,381 60	
Dover Street,	1,811 72	
		431,869 77
Excess of Receipts from loans obtained this year over the payments on the accounts for which they were obtained, viz: —		
Ferdinand Street, Brown Contract,	$54,000 00	
Prescott Street Schoolhouse, East Boston,	48,950 00	
Soldiers' Relief Fund,	18,192 21	
Dover Street,	17,158 54	
Amounts carried forward,	$138,300 75	$1,388,570 97

Amounts brought forward,	$138,300 75	$1,388,570 97
City Debt — Notes outstanding, interest on which has stopped,	7,500 00	
New City Hall,	5,737 38	
East Street Schoolhouse Yard,	1,110 50	
Mount Hope Cemetery,	992 65	
High and Latin Schoolhouse,	500 19	
Library,	100 00	
		154,241 47
Annual appropriation to be carried to the Sinking Fund, for the reduction of the City Debt, as required by Ordinance,		300,000 00
Excess of the Actual Income over the Estimated Income; less the excess of actual expenditures over estimated expenditures, per statement, page 20,		151,889 08
Amounts paid into the Treasury on bonds and Mortgages,		66,710 51
Receipts on account of sales Public Lands,		18,533 66
Received from the Executor of the Estate of L. Nichols, for Nichols City Hospital Fund,		530 50
		$2,080,476 19

From the above receipts the following payments were made: —		
City Debt,		$235,500 00
Water Scrip, due 1867–68,		50,000 00
Advances made this year on the following accounts, being in anticipation of loans authorized, but not yet negotiated, viz: —		
Recruiting,	$236,200 17	
Grammar Schools,	32,000 00	
Lamps,	19,146 04	
City Hospital,	13,956 27	
Primary Schools,	13,553 87	
Albany Street Extension,	10,076 71	
Mayhew Schoolhouse Yard,	8,500 00	
Amounts carried forward,	$333,433 06	$285,500 00

Amounts brought forward,	$ 333,433 06	$ 285,500 00
S. Fire Engine-house, East Boston,	4,600 00	
Primary Schoolhouse Boylston District,	3,993 68	
Public Lands,	1,339 81	
Station House, Ward 8,	290 20	
		343,656 75
Balance of 1863–64, viz: —		
City Hall,	$ 143,722 33	
Primary Schoolhouse Boylston District,	16,800 00	
Albany Street Extension,	5,923 29	
City Hospital Trust Funds,	1,784 10	
High and Latin Schoolhouse,	876 85	
Mount Hope Cemetery,	8 66	
		169,115 23
		$ 798,271 98
Receipts as above,		$ 2,080,476 19
Payments as above,		798 271 98
Balance in the Treasury, April 30, 1865,		$ 1,282,204 21
Which balance is subject to the following payments: —		
Suspense Account of year 1859–60,		14,000 00
City Debt due this year but not called for, the interest on which has been stopped,		7,500 00
City Hospital Nicholas Fund,		530 50
Excess of loans and income obtained this year over the payments on account of which said loans and income were obtained, viz: —		
Ferdinand Street, Brown Contract,	$ 54,000 00	
Prescott Street Schoolhouse, East Boston,	48,950 00	
Soldiers' Relief Fund,	18,219 21	
Amounts carried forward,	$ 121,142 21	$ 22,030 50

Amounts brought forward,	$121,142 21	$22,030 50
Dover Street,	17,158 54	
New City Hall,	5,737 38	
East Street Schoolhouse Yard,	1,110 50	
Mount Hope Cemetery,	992 65	
High and Latin Schoolhouse,	500 19	
Library,	100 00	
		146,741 47
		$168,771 97
Balance of Cash in Treasury, April 30, 1865,		$1,282,204 21
Less payments to be paid from it as stated above,		168,771 97
Balance due the Sinking Fund,		$1,113,432 24

THE SINKING FUND

FOR THE

REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance (*R. O.*, *page* 162), the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT, whose duty it is to cause all money passed to their credit in the Books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may from time to time deem expedient; and it is the duty of the Auditor and of the Treasurer of the City, to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The *Ninth* Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging or which may hereafter belong to the city; all receipts on account of the principal sum of any bond or note, now owned or which may hereafter be owned by the city; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt (and never less than FIFTY THOUSAND DOLLARS in each

year), shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The *Tenth* Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt, all receipts in money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax;* and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the city, for the payment or the purchase of the capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatever.*

The following statement, on pages 184 and 185, of the Account with the Committee on the Reduction of the City Debt, will show the condition of the *Sinking Fund* as it stood April 30, 1865, and will also show what payments have been made on that account during the year, and what amounts have been placed to its credit, in conformity with the provisions of the ordinance as above set forth. The amount of the Sinking Fund, April 30, 1865, was $1,458,265.40, against $1,204,632. 15 last year.

DR. *The Committee on the Reduction of the*

1865.	To Amount of Drafts drawn on the City Treasurer, for the whole amount of the City Debt, which be-	
April 30.	came due in this financial year, *as charged on page* 32.	$233,500 00
	To Amount drawn on City Treasurer for Water Scrip due 1867-68, purchased this year. *See page* 141.	50,000 00
	To Balance in cash to the credit of this Committee, which constitutes the Sinking Fund, and carried to new account.	1,458,265 40
		$1.741,765 40

City Debt for the Financial Year 1864–5. Cr.

1865. April 30.	By balance per last year's account, *Report No.* 52, *page* 241.	$1,204,632 15
	By Amount of the Annual Taxes, specifically appropriated to the reduction of the City Debt, in conformity with the 9th section of the Ordinance on Finance, which requires that not less than 3 per cent of the amount of the City Debt, and never less than $50,000, shall be annually appropriated to this object,	300,000 00
	By Amount of Cash received on account of Sales and other income from the Public Lands, *as per details on page* 155,	18,533 66
	By Amount of Cash received for first instalment on Bonds taken for Lands sold this year, and for payments made on the Bonds and Mortgages which were on hand at the commencement of the year, *as per details on page* 146,	66,710 51
	By Excess of the *Actual* Cash Income this year over the *Estimated* Income from the ordinary sources of City Revenue; *less* the excess of the Expenditures for the year over the Appropriations (original and subsequent) for the same, *as per statement on page* 20,	151,889 08
		$1,741,765 40
1865. April 30.	By Balance due the Committee in Cash, as above,	$1,458,265 40

Which amount is appropriated exclusively to the redemption of the City Debt, as is also the amount of Bonds, &c. on hand, amounting to $162,990.01, besides the proceeds of all sales of the City Lands.

The means of meeting the above Balance are the following: —

Cash in the Treasury, April 30, 1865.	$1,282,204 21
Less balance to be paid out of the same, *as per statement on pages* 180–181.	168,771 97
	$1,113,432 24
Advances made by the Treasurer on authorized loans not yet negotiated, *as stated on pages* 179–180.	343,656 75
Advanced bounty money, due 1863–4,	1,176 41
	$1,458,265 40

CITY DEBT PAID OFF 1864–5.

The following statement shows the amount of City Debt paid off during the financial year 1864–5, and the objects for which it was obtained, being all that became due during that year: —

Date of Order.	Object of the Appropriation.	Rate of Interest.	Amounts.
February 28, 1853.	Deficiency of Appropriations	5	$27,000 00
March 21, 1853	Library Building	5	33,000 00
Dec. 15, 1853	Deficiency of Appropriations	5	97,500 00
Dec. 31, 1853	Public Lands	5	12,000 00
April 10, 1854	" "	5	1,000 00
October 16, 1854	Grammar Schoolhouse, South Boston	5	1,500 00
January 23, 1855	Public Lands, and South Bay	5	41,000 00
May 30, 1855	Mount Washington Avenue	5	9,000 00
August 20, 1857	South Bay	5	7,500 00
Dec. 29, 1858	Purchase East Boston Ferries	5	6,000 00
			$235,500 00

CITY DEBT.

THE EXISTING CITY DEBT, funded and unfunded, *exclusive of the Water Loans*, amounts to $8,554,988.21, and it will be due and payable as follows: —

TRUST FUNDS, viz: —

For benefit of the Public Library,	$92,000 00
Jona. Phillips's Street Fund,	20,000 00
Public Schools,	11,050 00
City Hospital,	17,500 00
	$140,550 00
Overseers of Poor on demand,	25,609 80
In the financial year 1865–66,	162,166 66
1866–67,	251,000 00
1867–68,	886,700 00
1868–69,	197,000 00
1869–70,	308,000 00
1870–71,	204,200 00
1872–73,	6,000 00
1873–74,	168,000 00
1874–75,	* 794,000 00
1875–76,	174,000 00
1876–77,	367,500 00
1877–78,	453,500 00
1878–79,	† 679,705 00
1879–80,	345,800 00
1880–81,	‡ 369,000 00
1881–82,	498,500 00
Amount carried forward,	$6,031,231 46

* Plus $17.500 C. Hospital, and $9,209.80 O. Poor, as above.
† Including $95,000 transferred from Water Debt.
‡ Plus, $5,000 O. P., as above.

Amount brought forward,		$6,031,231 46
In the financial year 1882–83,		651,000 00
1883–84,		439,000 00
1884–85,		371,000 00
1885–86,		684,000 00
1886–87,		172,000 00
1887–88,		81,000 00
		$8,429,231 46
Total amount of Funded City Debt, as stated above, is		$8,429,231 46
To which add the following *Temporary and Unfunded Debt*, being advances made this year in anticipation of Loans *already authorized* but not yet negotiated, and a Temporary Recruiting Loan obtained, to be met by taxes in 1865, as follows : —		
Recruiting,	$236,200 17	
Temporary Recruiting Loan,	132,100 00	
Grammar Schools,	32,000 00	
Lamps,	19,146 04	
City Hospital,	13,956 27	
Primary Schools,	13,553 87	
Albany Street Extension,	10,076 71	
Mayhew Schoolhouse Yard,	8,500 00	
Steam Fire Engine-house, E. Boston,	4,600 00	
Primary Schoolhouse, Boylston District,	3,993 68	
Public Lands,	1,339 81	
Station-house, Ward 8,	290 20	
	$475,756 75	
Less amount to be assessed in the taxes 1865, for Recruiting Expenses this year, as required by chap. 313 of Laws 1864,	350,000 00	
		125,756 75
		$8,554,988 21

Against this amount there is to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), as will be seen on page 185, the sum of $1,458,265.60, which is exclusively applicable to the reduction of the debt; as is also the amount of Bonds and Mortgages on hand amounting to $162,990.01. *See City Property.*

The average Annual Interest on the Funded City Debt is a fraction over 5 per cent.

On $583,205 00	at 4½ per cent,	$26,244 22
6,580,416 66	at 5 " "	329,020 83
1,265,609 80	at 6 " "	75,936 59
$8,429,231 46	at 5.115 per cent,	$431,201 64

CHARACTER OF THE FUNDED CITY DEBT.

Exclusive of the WATER DEBT, as it stood at the close of the financial year 1864-65, on the 30th day of April, 1865, viz: —

AUTHORITY FOR THE LOAN.	Per cent Interest.	OBJECT OF THE LOAN.	WHEN DUE.	AMOUNTS.	TOTALS.
		SCHOOL TRUST FUNDS.			
Jan'y 3, 1835.	5	Deficiency of appropriations,	Demand.	$2,050 00	
April 15, 1844.	5	Widening Fleet Street,	1865–66	4,000 00	
June 8, 1860.	5	Widening Tremont Street,	1880–81	5,000 00	
					$11,050 00
		LIBRARY TRUST FUNDS.			
Feb'y 19, 1852.	6	Public Library, *Bigelow Fund*,		1,000 00	
Oct. 4, 1852.	6	P. Lands and So. Bay, *Bates Donation*,		50,000 00	
Feb'y 14, 1853.	6	New Workshop, Ho. Cor., *Phillips do.*		10,000 00	
April 17, 1860.	6	Suffolk St. P. S. Ho., *Lawrence do.*		10,000 00	
Nov. 6, 1860.	6	Public Garden, *Jona. Phillips Legacy.*		20,000 00	
July 30, 1862.	6	Soldiers' Relief,		1,000 00	
					92,000 00

		PHILLIPS STREET FUND.			
Nov. 6, 1860.	6	Public Garden *(Jona. Phillips's Legacy)*,			20,000 00
		CITY HOSPITAL TRUST FUNDS.			
May 26, 1864.	6	Grammar School House, Prescott St. East Boston: —	Demand.		
		Goodnow Legacy,		16,500 00	
		Nichols Legacy,		1,000 00	
					17,500 00
		Total Trust Funds,			140,550 00
		Funds payable to the OVERSEERS OF THE POOR on demand: —			
Oct. 16, 1854.	6	Gr. Schoolhouse, Ward XII.		1,100 00	
July 27, 1857.	6	Widening Streets,		850 00	
Nov. 10, 1858.	6	Public Lands,		600 00	
Dec. 29, 1858.	6	Public Buildings,		3,000 00	
Dec. 26, 1860.	6	Court House Extension,		1,000 00	
June 19, 1861.	6	Blossom Street Schoolhouse,	Demand.	1,500 00	
May 31, 1861.	6	Dover Street Improvement,		1,000 00	
July 14, 1862.	6	Recruiting Fund,		1,350 00	
July 30, 1862.	6	Soldiers' Relief,		6,000 00	
May 26, 1864.	6	Grammar Schoolhouse, Prescott Street,		500 00	
Oct. 22, 1864.	6	Station House, Ward VIII.		8,709 80	25,609 80
		Amount carried forward,			$166,159 80

Authority for the Loan.	Per cent. Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount brought forward,			$166,159 80
April 15, 1844.	5	Widening Fleet Street,	1865–66		1,166 66
Sept. 27, 1852.	5	Rebuilding Boylston Schoolhouse,	1882–83		20,000 00
Nov. 12, 1852.	5	Paving Appropriation,	1882–83		38,000 00
Dec. 13, 1852.	5	Internal Health Appropriation,	1882–83		21,000 00
Dec. 17, 1852.	5	Appropriation for Common,	1882–83		3,000 00
Dec. 27, 1852.	5	Paving Appropriation,	1882–83		33,000 00
	5	Deficiency of Appropriations,	1877–78	20,000 00	
			1882–83	10,000 00	
					30,000 00
Feb. 7, 1853.	5	Deficiency of Appropriations,	1872–73	6,000 00	
			1877–78	10,000 00	
					16,000 00
Feb. 28, 1853.	5	Deficiency of Appropriations,	1882–83	20,000 00	
					20,000 00
March 3, 1853.	4	Renewal of City Debt due in 1854–55.	1878–79	583,205 00	
	5		1883–84	12,000 00	
					595,205 00
April 1, 1853.	5	Deficiency of Appropriations,	1877–78		40,000 00

July 18, 1853.	5	Public Lands and South Bay,	1873–74	3,000 00
July 25, 1853.	5	New Primary Schoolhouse, Engine-house, and Wardroom, Ward IX.	1873–74	3,000 00
Oct. 10, 1853.	5	Lot for Library Building,	1883–84	58,000 00
	5	Gas Fixtures for Street Lamps,	1873–74	3,000 00
Dec. 31, 1853.	5	Police Appropriations,	1884–85	10,000 00
Feb. 17, 1854.	5	Deficiency of Appropriations,	1884–85	46,000 00
Feb. 20, 1854.	5	Deficiency of Appropriations,	1884–85	19,000 00
March 13, 1854.	5	House of Industry,	1884–85	20,000 00
April 10, 1854.	5	South Bay,	1884–85	5,000 00
Oct. 16, 1854.	5	Grammar Schoolhouse, South Boston,	1865–66	14,000 00
April 18, 1855.	5	Deficiency of Appropriations,	1865–66	9,000 00
May 2, 1855.	5	Fitting up House of Correction, Deer Island.	1865–66	19,000 00
May 16, 1855.	5	Fitting up House of Correction, Deer Island.	1865–66	1,000 00
	6		1867–68	6,000 00
		Amount carried forward,		$1,199,531 46

Authority for the Loan.	Per cent. Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount brought forward,			$1,199,531 46
May 30, 1855.	5	Mount Washington Avenue,	1865–66		29,000 00
June 7, 1855.	5	New Grammar Schoolhouse, Ward VI.	1865–66		17,000 00
June 12, 1855.	5	New Library Building,	1865–66	7,000 00	
			1866–67	20,000 00	
					27,000 00
une 27, 1855.	6	New Station-house, Ward I.	1867–68		16,000 00
July 3, 1855.		New Dwight Schoolhouse,	1867–68		25,500 00
July 12, 1855.		Library Lot,	1876–77		3,000 00
Nov. 20, 1855.	6	Sea Wall and Fences at Deer Island,	1867–68		2,000 00
	6	Paving Appropriation,	1867–68		5,000 00
Dec. 29, 1855.	6	New Adams Schoolhouse, East Boston,	1867–68		12,000 00
Jan. 15, 1856.	5	Public Lands and South Bay,	1866–67	Balance.	1,000 00
Feb. 26, 1856.	6	Paving Appropriation,	1867–68		20,000 00
June 13, 1856.	6	Library Building,	1867–68		60,000 00

July 10, 1856.	5	Extension of Friend Street,	1866–67	12,000 00	
	6		1867–68	45,000 00	
	5		1867–68	54,000 00	
					111,000 00
July 18, 1856.	6	New Piers and Guards for East Boston and Chelsea Bridge,	1867–68		17,000 00
Oct. 22, 1856.	6	Federal Street Bridge, &c.	1867–68		36,000 00
Dec. 5, 1856.	6	East Boston and Chelsea Bridge,	1867–68		40,000 00
Dec. 15, 1856.	5	Faneuil Hall Market Improvement,	1867–68		18,000 00
Dec. 17, 1856.	6	Charles Street Extension,	1867–68		21,000 00
Feb. 3, 1857.	6	Albany Street Grade Damages,	1867–68		5,000 00
March 18, 1857.	5	Public Lands and South Bay,	1867–68		34,700 00
May 5, 1857.	6	Library Building,	1867–68		49,000 00
May 5, 1857.	6	Public Lands and South Bay,	1887–68		97,000 00
May 20, 1857.	6	Widening Water Street,	1867–68		34,500 00
July 27, 1857.	5	Widening Streets, *part of* $ 500,000.00,	1866–67	61,000 00	
			1867–68	56,000 00	
			1868–69	156,000 00	
			1877–78	1,500 00	
					274,500 00
		Amount carried forward,			$2,154,731 46

Authority for the Loan.	Per cent. Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount brought forward,			$2,154,731 46
Aug. 20, 1857.	5	South Bay, *part of* $75,000 00,	1867–68	$21,000 00	
			1867–68	43,500 00	
					64,500 00
Aug. 20, 1857.	6	Public Lands,	1867–68		50,000 00
Aug. 20, 1857.	6	Purchase of Mount Hope Cemetery,	1867–68		28,000 00
Aug. 25, 1857.	5	New Franklin Schoolhouse,	1866–67		45,000 00
Sept. 30, 1857.	5	New Sewer in Dedham Street,	1867–68		25,000 00
Oct. 19, 1857.	5	City Hospital on Worcester and Springfield Streets, *balance of* $45,200 00,	1867–68		20,000 00
Oct. 27, 1857.	5	Public Lands,	1866–67		20,000 00
Oct. 27, 1857.	5	New Library Building,	1866–67		49,000 00
Dec. 9, 1857.	5	South Bay Improvements,	1867–68		45,500 00
Dec. 9, 1857.	5	Albany Street Grade Damages,	1866–67		10,000 00
Dec. 22, 1857.	5	New Sewer in Dedham Street,	1870–71	5,500 00	
			1878–79	1,500 00	
					7,000 00

Jan. 2, 1858.	5	House of Industry Appropriation,	1866–67	$2,000 00	
			1870–71	12,000 00	
					14,000 00
Feb. 10, 1858.	5	South Bay Improvements,	1866–67	31,000 00	
			1870–71	44,000 00	
					75,000 00
Feb. 25, 1858.	5	Public Lands,	1870–71		3,000 00
May 11, 1858.	5	New Station-house, Ward II.	1870–71		15,000 00
June 30, 1858.	5	New Main for Water Works,	1878–79	Transfer from Water Debt.	*95,000 00
July 7, 1858.	5	South Bay Improvements,	1870–71		75,000 00
July 8, 1858.	5	Public Lands,	1870–71		20,000 00
July 13, 1858.	5	Enlargement of Brimmer Schoolhouse,	1870–71		6,000 00
July 20, 1858.	5	Chapman School House Lot,	1870–71		3,000 00
Oct. 6, 1858.	5	Back Bay Lands (Public Garden),	1870–71		10,000 00
Oct. 16, 1858.	5	New City Stables, Ward XI.	1870–71		10,000 00
Nov. 10, 1858.	5	Public Lands,	1869–70	3,000 00	
			1873–74	9,000 00	
					12,000 00
		Amount carried forward,			$2,856,731 46

* Part of the $400,000 borrowed on the Order of 30th June, 1858, to meet the expense of laying the New Main for the Water Works, and which amount not being required for that object, was transferred from the Water Debt to the City Debt.

Authority for the Loan.	Per cent. Interest.	Object of the Loan.	When due.	Amount.	Totals.
		Amount brought forward,			$2,856,731 46
Nov. 19, 1858.	5	Widening Streets,	1865–66	$50,000 00	
			1868–69	40,000 00	
			1873–74	50,000 00	
					140,000 00
Nov. 23, 1858.	5	Common Appropriation,	1869–70		3,000 00
Dec. 7, 1858.	5	New Eliot Schoolhouse,	1869–70		30,000 00
Dec. 22, 1858.	5	Sewer Appropriation,	1869–70		7,000 00
Dec. 23, 1858.	5	Deficiency of Appropriations,	1869–70		18,000 00
Dec. 28, 1858.	5	Bridges,	1869–70		16,000 00
Dec. 29, 1858.	5	Purchase of East Boston Ferries,	1865–66	11,000 00	
			1869–70	177,000 00	
					188,000 00
Dec. 29, 1858.	5	Public Buildings,	1869–70		3,000 00
Dec. 31, 1858.	5	Mount Hope Cemetery,	1874–75		1,500 00
Feb. 1, 1859.	5	Appropriations, 1858–59,	1869–70		25,000 00
April 26, 1859.	5	Public Lands,	1869–70		20,000 00

May 13, 1859.	5	Lot for Steam Fire Engine-house,	1865–66	4,000 00	
			1869–70	6,000 00	
			1874–75	2,000 00	
					12,000 00
Aug. 2, 1859.	5	Hawes Schoolhouse, South Boston,	1874–75	14,000 00	
			1875–76	1,000 00	
					15,000 00
Aug. 3, 1859.	5	Public Lands,	1874–75		15,000 00
Aug. 9, 1859.	5	New Grammar Schoolhouse, Ward XI.	1874–75		45,000 00
Oct. 4, 1859.	5	South Bay Improvements,	1874–75		150,000 00
Oct. 25, 1859.	5	New Wharf Lot on North Grove Street, for City Stables and Paving Department,	1870–71	700 00	
			1874–75	42,500 00	
					43,200 00
Dec. 8, 1859.	5	Suffolk Street Primary Schoolhouse,	1874–75	24,000 00	
			1875–76	1,000 00	
					25,000 00
Dec. 9, 1859.	5	Extension of Albany Street,	1879–80		84,800 00
Dec. 20, 1859.	5	Public Lands,	1874–75		10,000 00
Feb. 4, 1860.	5	North Street,	1873–74	100,000 00	
			1874–75	25,000 00	
			1875–76	17,000 00	
			1879–80	58,000 00	
					200,000 00
		Amount carried forward,			$3,908,231 46

Authority for the Loan.	Per cent. Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		Amount brought forward,			$3,908,231 46
April 3, 1860.	5	Brimmer School House Lot,	1874–75		13,000 00
May 8, 1860.	5	Gallop's Island,	1880–81		5,000 00
May 8, 1860.	5	High Street Primary Schoolhouse,	1880–81		60,000 00
May 8, 1860.	5	Poplar Street Primary Schoolhouse,	1876–77		4,500 00
May 15, 1860.	5	Public Lands,	1875–76		18,000 00
June 6, 1860.	5	South Bay,	1879–80		150,000 00
June 8, 1860.	5	Tremont Street Improvements,	1879–80	53,000 00	
			1880–81	†2,000 00	
					55,000 00
June 8, 1860.	5	Dover Street Improvements,	1880–81		100,000 00
July 14, 1860.	5	Water Works,	1875–76		16,000 00
July 16, 1860.	5	Public Garden,	1875–76	4,000 00	
			1880–81	15,000 00	
					19,000 00
Aug. 13, 1860.	5	Phillips Schoolhouse,	1876–77	1,000 00	
			1880–81	77,000 00	
					78,000 00
Sept. 28, 1860.	5	North Street Widening,	1880–81		95,000 00
Nov. 6, 1860.	5	Public Garden,	1875–76		9,000 00

Nov. 21, 1860.	5	Public Lands,	1875–76	2,000 00		
			1876–77	1,500 00		
					3,500 00	
Dec. 8, 1860.	5	Water Works,	1875–76		5,000 00	
Dec. 11, 1860.	5	Boston Harbor Survey,	1875–76		8,000 00	
Dec. 11, 1860.	5	Tremont Street Improvements,	1875–76		8,000 00	
Dec. 12, 1860.	5	Winthrop Schoolhouse Lot,	1875–76	12,000 00		
			1876–77	1,500 00		
					13,500 00	
Dec. 26, 1860.	5	Extension of Courthouse,	1875–76	25,000 00		
			1876–77	4,000 00		
					29,000 00	
Dec. 27, 1860.	5	Altering Old Dwight Schoolhouse for a Primary Schoolhouse,	1875–76		12,000 00	
Jan. 1, 1861.	5	South Street Grammar Schoolhouse.	1875–76	2,000 00		
	5		1876–77	90,000 00		
					92,000 00	
Jan. 5, 1861.	5	Sewer Appropriation,	1875–76		14,000 00	
April 5, 1861.	5	Widening Franklin Street,	1876–77		63,000 00	
April 19, 1861.	5	War Expenses,	1876–77		100,000 00	
May 31, 1861.	5	Dover Street Improvement,	1876–77	74,000 00		
			1880–81	15,000 00	†89,000 00	
		Amount carried forward,			$4,967,731 46	

* Plus $1,000. — School Trust Fund.

† Plus $1,000. — O. P. Trust Fund.

Authority for the Loan.	Per cent Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount brought forward,			$4,967,731 46
June 5, 1861.	5	Station-house, No. 3,	1877–78		24,000 00
June 17, 1861.	5	Soldiers' Relief,	1877–78		10,000 00
	5	Primary Schoolhouse, Ward XII.	1877–78		25,000 00
June 19, 1861.	5	Blossom Street Primary Schoolhouse,	1876–77		*5,000 00
	5	Public Lands,	1876–77		20,000 00
July 13, 1861.	5	Normal Schoolhouse Lot,	1877–78		31,000 00
July 16, 1861.	5	Free City Hospital,	1877–78		100,000 00
July 22, 1861.	5	Albion Street,	1877–78		10,000 00
July 22, 1861.	5	Primary Schoolhouse, Ward XII.	1877–78		6,000 00
Oct. 4, 1861.	5	Station-house, No. 3,	1877–78		5,000 00
Oct. 7, 1861.	5	Soldiers' Relief,	1877–78		25,000 00
Nov. 5, 1861.	5	Additional Appropriations,	1877–78		46,000 00
Nov. 15, 1861.	5	Public Garden,	1881–82		5,000 00
Nov. 26, 1861.	5	Additional Appropriations,	1877–78		60,000 00
Dec. 13, 1861.	5	New City Stables,	1881–82		25,000 00
Dec. 17, 1861.	5	Public Garden Fence,	1881–82		27,000 00
Dec. 18, 1861.	5	Soldiers' Relief,	1877–78		25,000 00
Dec. 27, 1861.	5	Free City Hospital,	1883–84		50,000 00
Jan. 4, 1862.	5	Primary Schoolhouse, Harrison Avenue.	1881–82		20,000 00
Feb. 8, 1862.	5	Soldiers' Relief,	1881–82		25,000 00

March 5, 1862.	5	Soldiers' Relief,	1881–82		20,000 00
Mar. 25, 1862.	5	Public Lands,	1877–78		15,000 00
April 1, 1862.	5	Soldiers' Relief,	1881–82		20,000 00
April 29, 1862.	5	Soldiers' Relief,	1881–82		20,000 00
May 5, 1862.	5	Primary Schoolhouse, Chardon Street,	1881–82		25,000 00
June 14, 1862.	5	High and Latin Schoolhouse,	1881–82		12,000 00
July 1, 1862.	5	New City Hall,	1882–83	156,000 00	
			1883–84	4,000 00	
					160,000 00
July 2, 1862.	5	Soldiers' Relief,	1881–82		20,000 00
July 5, 1862.	5	Primary Schoolhouse, Bowdoin District,	1881–82		22,000 00
July 14, 1862.	5	Recruiting Fund,	1881–82	257,500 00	
			1883–84	41,000 00	
					298,500 00
July 23, 1862.	5	Free City Hospital,	1883–84		50,000 00
July 26, 1862.	5	Primary Schoolhouse, North Bennet St.	1883–84		30,000 00
July 30, 1862.	5	Soldiers' Relief,	1868–69	1,000 00	
			1883–84	5,000 00	
			1885–86	12,000 00	
					18,000 00
Sept. 8, 1862.	5	Recruiting Fund,	1882–83		350,000 00
		Amount carried forward,			$ 6,572,231 46

* Plus $ 1,500. — To O. Poor.

Authority for the Loan.	Per cent Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount carried forward,			$6,572,231 46
Oct. 6, 1862.	5	Soldiers' Relief,	1883–84		25,000 00
Oct. 16, 1862.	5	Widening Streets,	1883–84		10,000 00
Nov. 3, 1862.	5	New City Stables,	1883–84		25,000 00
Nov. 7, 1862.	5	Soldiers' Relief,	1883–84		25,000 00
Nov. 7, 1862.	5	Recruiting Fund,	1883–84		30,000 00
Dec. 1, 1862.	5	Soldiers' Relief,	1883–84	20,000 00	
			1884–85	30,000 00	
					50,000 00
Dec. 12, 1862.	5	Recruiting Fund,	1883–84	41,000 00	
			1884–85	184,000 00	
					225,000 00
Feb. 6, 1863.	5	Additions to Appropriations,	1883–84	4,000 00	
	5	Additions to Appropriations,	1884–85	6,000 00	
					10,000 00
Feb. 10, 1863.	5	Additions to Appropriations,	1884–85		30,000 00
Feb. 16, 1863.	5	Dover Street Improvement,	1883–84		9,000 00
Feb. 16, 1863.	5	Dover Street,	1885–86	65,000 00	
			1886–87	1,000 00	
					66,000 00

Mar. 28, 1863.	5	City Hospital,	1884–85	20,000 00	
			1885–86	20,000 00	
			1886–87	10,000 00	
					50,000 00
April 3, 1863.	5	New City Hall,	1885–86		140,000 00
April 10, 1863.	5	Additional Appropriations,	1886–87		12,000 00
April 28, 1863.	5	Primary Schoolhouse, Boylston District,	1886–87	17,000 00	
	6		1874–75	1,000 00	
					18,000 00
July 3, 1863.	5	Emergency Fund,	1886–87		100,000 00
July 7, 1863.	5	Public Lands,	1886–87		10,000 00
Sept. 29, 1863.	5	Bounty to Volunteers,	1884–85	1,000 00	
			1885–86	447,000 00	
			1886–87	1,000 00	
					449,000 00
Nov. 11, 1863.	6	Primary Schoolhouse, Boylston District,	1874–75		5,000 00
Nov. 17, 1863.	5	Recruiting,	1886–87		50,000 00
Dec. 4, 1863.	5	Grammar Schools,	1886–87		25,000 00
Dec. 4, 1863.	5	Dover Street,	1886–87		20,000 00
Feb. 12, 1864.	5	Public Lands,	1886–87	7,000 00	
	6		1874–75	5,000 00	
					12,000 00
Feb. 16, 1864.	6	City Hospital,	1874–75		60,000 00
April 22, 1864.	6	Soldiers' Relief,	1874–75		120,000 00
		Amount carried forward,			$8,148,231 46

Authority for the Loan.	Per cent Interest.	Object of the Loan.	When due.	Amounts.	Totals.
		Amount brought forward,			$8,148,231 46
May 26, 1864.	6	Grammar Schoolhouse, Prescott Street,	1874–75		*51,000 00
June 23, 1864.	6	Ferdinand Street. Brown's contract.	1874–75		54,000 00
July 22, 1864.	6	Grammar Schoolhouse, Prescott Street,	1874–75		20,000 00
Oct. 8, 1864.	6	Temple Place Widening,	1874–75		90,000 00
Oct. 22, 1864.	6	Station-house, Ward VIII.	1874–75		†19,000 00
Nov. 14, 1864.	6	East Street Schoolhouse Yard,	1874–75		16,000 00
Nov. 15, 1864.	6	City Hospital,	1874–75	$10,000 00	
			1875–76	20,000 00	
					30,000 00
Dec. 2, 1864.	6	City Hospital, Current Expenses,	1874–75		1,000 00
					$8,429,231 46

* Plus $17,500 City Hospital Trust Fund; $500 O. Poor Trust Funds.

† Plus $8,709.80 O. Poor Trust Funds.

Recapitulation of the Objects for which the Funded Debt of the City was contracted.

Albany Street, Extension and Grading,		$ 99,800 00
Albion Street,		10,000 00
Bridges,		138,000 00
Charles Street Extension,		21,000 00
City Hall (new),		300,000 00
City Hospital,		361,000 00
Dover Street,		285,000 00
East Boston Ferries,		188,000 00
Ferdinand Street (Brown Contract),		54,000 00
Gallop's Island,		5,000 00
Harbor Survey,		8,000 00
Mount Hope Cemetery,		29,500 00
Old Debts, renewal of,		595,205 00
Ordinary Expenditures,		565,050 00
Public Buildings, *exclusive of Schoolhouses*,		531,709 80
Public Lands, *exclusive of South Bay*,		229,100 00
Public Lands and South Bay,		185,700 00
Public Garden,		110,000 00
Schoolhouses,		850,100 00
Sewer, Dedham Street,		32,000 00
South Bay, *exclusive of Public Lands*,		565,000 00
Tremont Street,		68,000 00
Trust funds,		1,000 00
Widening Streets,		1,024,016 66
Water Works,		* 116,000 00
Wharves,		43,200 00
War Expenses, viz: —		
Recruiting Fund,	$ 1,403,850 00	
Soldiers' Relief,	410,000 00	
Emergency War Fund,	100,000 00	
Other Expenses,	100,000 00	
		2,013,850 00
		$ 8,429,231 46

* Transfer from Water Debt used for other purposes,	95,000 00
Raising main pipe on Tremont Street and new pipe on Beacon Street,	21,000 00
	116,000 00

INCREASE OF THE FUNDED CITY DEBT,

in the year 1864–5.

The amount borrowed this year has been $639,709.80, *and was for the following objects, viz:* —

Soldiers' Relief.	
Per order of April 22, 1864, for the purpose of furnishing relief to families and other dependents on Soldiers in the Union Army,	$120,000 00
Temple Place Widening.	
Per order October 8, 1864,	90,000 00
City Hospital Building.	
Per orders February 16, and November 15, 1864,	90,000 00
Grammar Schoolhouse, Prescott Street.	
Per orders May 26, and July 22, 1864,	89,000 00
Ferdinand St., Brown Contract.	
Per order June 23, 1864,	54,000 00
Recruiting.	
Per order November 17, 1863.	50 000 00
Emergency Fund.	
Per order July 3, 1863,	29,000 00
Station-house, Ward 8.	
Per order October 22, 1864,	27,709 80
Grammar Schools.	
Per order December 4, 1863,	25,000 00
Amount carried forward,	$574,709 80

Amount brought forward,	$574,709 80
Public Lands.	
Per orders July 7, 1863, and February 12, 1864,	22,000 00
Dover Street.	
Per order December 4, 1863,	20,000 00
East Street Schoolhouse Yard.	
Per order November 14, 1864,	16,000 00
Primary Schoolhouse Boylston District.	
Per orders April 28 and November 11, 1863,	6,000 00
City Hospital Current Expenses.	
In part per order December 2, 1864, of $15,000.00	1,000 00
	$639,709 80
Less City Debt paid off as per Statement on page 186,	235,500 00
Net increase,	$404,209 80

WATER DEBT.

April 30, 1865.

In addition to the City Debt, as herein stated, there exist Loans, made on account of the Water Works, as follows, viz: —

On the issue of Boston Water Scrip, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows: —

On Bonds of *One Thousand Dollars*, each payable in Boston, to the amount of	$688,000 00
On *Sterling Bonds*, bearing interest at the rate of 4½ per cent to the amount of £400,000, in sums of £100, £200, and £500 each, payable in London, for which we have realized here, including Exchange,	1,949,711 11
Making the Total remaining Debt on 30th April, 1865, contracted on account of the construction of the Water Works,	2,637,711 11
To which is to be added the amount obtained in 1860–61 on city notes of $1,000 each, bearing interest at 5 per cent, authorized by an Order of the City Council of 30th June, 1858, to defray the expense of laying a *New Main* from the Brookline Reservoir to the city, as stated in Report No. 49, page 220,	305,000 00
Thus making the Balance due on the Water Loans at this time,	$2,942,711 11

The Boston Water Scrip Loans will become due as follows: —

In the financial year 1870–71,	688,000 00
Sterling Bonds 1872–3,	1,949,711 11
New Main 1877–8,	305,000 00
	$2,942,711 11

The average annual rate of Interest on the above Debt is $4\frac{66}{100}$ per cent, viz: —

On $1,949,711 11	at $4\frac{1}{2}$ per cent,	$87,737 00
993,000 00	5	49,650 00
$2,942,711 11		$137,387 00

It will be seen by the above statement that no more of the Water Debt will become due until the financial year 1870–71.

The Treasurer, under authority of the Committee on the reduction of the City Debt, purchased during the year $50,000 Water Scrip, which did not become due until 1867–8.

CONSOLIDATED DEBT OF THE CITY.

ON THE 30TH OF APRIL, 1865,

The NET AMOUNT of the Consolidated Debt of the City *(Funded, Unfunded, and Water Debt)*, on the 30th April, 1864, was $11,497,699.32, and is made up of the following items, viz: —

FUNDED CITY DEBT, *as per statement on pages* 187, 188,	$8,429,231 46
UNFUNDED DO., *as per statement on page* 188,	125,756 75
WATER DEBT, *as per statement on pages* 210, 211,	2,942,711 11
Total,	$11,497,699 32

Funded,	$11,371,942 57
Unfunded,	125,756 75
	$11,497,699 32

To meet which there is a Cash balance to the credit of the Committee on the reduction of the City Debt (or Sinking Fund), exclusively applicable to this purpose, as per statement on page 185, of $1,458,265 40.

There are also Bonds and Mortgages on hand to the amount of $162,990 01, which amount is specially appropriated to this object by the Ordinance on Finance. See *City Property*.

RELATIVE CONDITION OF THE NET INDEBTEDNESS OF THE CITY, 1863–64, 1864–65.

The amount of the City Debt, so called (exclusive of the nominal Water Debt), at the close of the financial year 1864–65,— April 30, 1865, was —		
Funded,		$8,429,231 46
Unfunded,		125,756 75
		$8,554,988 21
The amount of the nominal Water Debt was		2,942,711 11
		$11,497,699 32
To meet which there is a Cash Balance in the Treasury to the credit of the Sinking Fund, as stated on page 185,	$1,458,265 40	
Also, Bonds and Mortgages on hand, amounting to	162,990 01	
		1,621,255 41
Net Debt April 30, 1865,		$9,876,443 91
The total Consolidated Debt of the City at the close of the financial year 1863–64, April 30, 1864, including Funded, Unfunded, and nominal Water Debt, was		11,248,778 95
The means on hand for paying off this Debt were		1,463,187 67
Net Debt April 30, 1864,		$9,785,591 28

Net Debt, Funded and Unfunded, at the close of the financial year, 1864–65, April 30, 1865,	$ 9,876,443 91
Net Debt, Funded and Unfunded, at the close of the financial year 1863–64, April 30, 1864,	9,785,591 28
Net Increase of the Debt,	$ 90,852 63

As the Revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the Works, the Debt account should stand as follows: —

Water Debt. — The real cost of the Water Works up to 30th April, 1865, as stated on page 215,	$ 6,553,845 73
City Debt, for the balance,	4,943,853 59
Total Debt,	$ 11,497,699 32

COST OF THE COCHITUATE WATER WORKS.

The whole cost of the Water Works to the City on the 30th of April, 1864, as shown per Report No. 52, page 242, was		$10,530,225 64
Add, per this Report, pages 141 and 142,		765,556 81
		$11,295,782 45
Total Income received by the city from all sources to the credit of the Water Works to April 30, 1864, as per statement per Report No. 52, page 243,	$4,278,025 81	
Add, per this Report, pages 161 and 162,	463,910 91	
		4,741,936 72
Net Cost of the Works to the City on the 30th April, 1865, all Income being deducted,		$6,553,845 73

APPENDIX.

TAXES.

The amount of Taxes assessed on the Real and Personal Estates and Polls of the city, for the year 1864, was as follows: —

Estimated Population, 179,000.

Valuation of Real Estate,	$182,072,300 00
Valuation of Personal Estate,	150,377,600 00
Total Valuation,	$332,449,900 00
Assessed at 13.30 per 1,000 gives	4,421,583 67
Add 32,832 Polls, at $ 2 each, gives	65,664 00
Gross Tax,	$4,487,247 67

This rate of $13.30 per 1,000 is divided as follows: —

For City and County purposes, $10.95 per thousand, being	3,640,326 41
State Assessment at $2.35,	781,257 26
Total valuation, as assessed, at $13.50,	$4,421,583 67

This year's valuation shows a gain over the last as follows : —

1864, Real Estate,	$ 182,072,300 00	
1863,	169,624,500 00	
Gain 7.338 per cent,		12,447,800 00
1864, Personal Estate,	$ 150,377,600 00	
1863,	132,882,700 00	
Gain 13.165 per cent,		17,494,900 00
Total Gain equal to 9.898 per cent,		$ 29,942,700 00

Number of Polls in 1863,	33,618
1864,	32,832
Loss 2.39 per cent,	786

The Valuation of Real and Personal Estates in 1860, the year before the war, was	$ 276,861,000 00
The same in 1864 was	332,449,900 00
Gain notwithstanding the war,	$ 55,588,900 00

The number of Polls in 1860, was	34,449
1864, was	32,832
Loss in consequence of the war, equal to 4.925 per cent.	1,617

The total valuation of the taxable real and personal estates, in 1854, which did not include property owned by the city, was	$ 227,013,200 00
The same in 1864 was	332,449,900 00
Gain in these ten years, which is equal to 46.44 per cent.	105,436,700 00

The gain in the previous decade (1844 to 1854) was $ 108,562,900 on 118,450,300 being equal to 91.7 per cent.

The State valuation of 1865, according to the act passed by the Legislature this year, places the valuation of the real and personal property of the City of Boston, including the property belonging to the city as a corporation which is not included in the city valuation, at $378,303,357. This valuation is to stand until a new one is made in 1875. By the State valuation of 1860 the real and personal property of the city was valued at $312,000,000. The State valuation of this year fixes the city's portion of all State taxes to be assessed, between the years 1865 and 1875, at $338.83 on every $1,000 of said tax, including polls at half a mill each; this is 33.883 per cent against 31.525 per cent under the 1860 valuation, being an increase of State Tax upon the City of Boston of 2.358 per cent. The State Tax for 1865 is $5,670,800, of which the portion the city is to pay is $1,592,501.

VALUATION OF BOSTON.

Total Amount of Assessors' Valuation and Taxes levied on the Real and Personal Property in the several Wards of the City of Boston, for the Years 1860, 1861, 1862, 1863, *and* 1864.

TOTAL VALUATION.

WARDS.	1860.	1861.	1862.	1863.	1864.
1	$10,521,900	$10,126,900	$9,690,900	$9,557,600	$10,331,400
2	6,090,300	6,176,400	5,786,000	6,332,900	6,857,800
3	10,154,300	9,469,700	10,098,400	9,778,000	10,691,000
4	75,231,300	72,272,700	70,922,600	79,740,200	90,395,000
5	7,919,900	7,929,100	7,504,300	7,524,600	7,193,800
6	50,729,700	50,374,800	50,030,100	57,660,000	59,134,000
7	40,522,700	40,302,800	40,252,700	44,231,400	54,996,100
8	16,680,100	16,181,000	15,709,700	16,351,700	16,276,300
9	11,943,900	13,955,500	16,558,900	17,753,900	20,004,500
10	10,138,600	10,326,900	10,501,500	10,821,000	10,386,000
11	25,750,600	27,013,800	28,025,300	31,930,500	34,697,400
12	11,177,700	11,630,500	11,136,600	10,825,400	11,486,600
	$276,861,000	$275,760,100	$276,217,000	$302,507,200	$332,449,900
Tax,	$2,574,807 30	$2,454,264 89	$2,900,278 50	$3,478,832 80	$4,421,583 67
Rate per $ 1,000,	9 30	8 90	10 50	11 50	13 50
Polls,	34,449	35,161	34,159	33,618	32,832

Assessors' valuation of the Real and Personal Estates and number of Polls in each of the Twelve Wards of the City, on which Taxes were assessed in the Years 1861,* 1862, 1863, *and* 1864.

TAXES ARE ASSESSED AS OF THE FIRST DAY OF MAY IN EACH YEAR.

WARDS.	REAL ESTATE.				PERSONAL ESTATE.				POLLS.			
	1861.*	1862.	1863.	1864.	1861.	1862.	1863.	1864.	1861.	1862.	1863.	1864.
1	$7,510,900	$6,859,700	$6,575,900	$6,674,200	$2,616,000	$2,831,200	$2,981,700	$3,657,200	3,292	3,059	2,539	2,570
2	5,504,700	4,838,600	5,403,000	5,766,700	671,700	917,400	929,900	1,091,100	3,664	3,527	3,967	3,741
3	6,537,500	7,254,600	6,863,500	7,076,600	2,932,200	2,843,800	2,914,500	3,614,400	2,263	2,302	2,382	2,487
4	39,056,500	37,261,100	39,241,400	42,702,000	33,216,200	33,661,500	40,498,800	47,693,000	2,777	2,765	2,776	2,895
5	5,680,300	5,321,600	5,083,200	5,228,700	2,248,800	2,182,700	2,441,400	1,965,100	2,240	2,240	2,331	2,413
6	27,236,500	26,413,300	28,712,000	31,676,500	23,138,300	23,616,800	28,948,000	27,457,500	2,425	2,318	2,364	2,318
7	16,977,500	15,347,000	15,256,900	16,089,000	23,325,300	24,905,700	28,974,500	38,907,100	2,403	2,241	2,145	1,979
8	11,550,700	11,163,600	11,232,000	11,524,000	4,630,300	4,546,100	5,119,700	4,752,300	2,008	2,147	2,243	2,227
9	10,128,000	12,172,900	12,703,900	14,570,500	3,827,500	4,386,000	5,050,000	5,434,000	1,935	1,929	1,873	1,774
10	7,716,900	7,475,800	7,602,700	7,582,300	2,610,000	3,025,700	3,218,300	2,803,700	2,379	2,220	2,041	2,049
11	20,644,100	20,816,000	22,129,800	23,937,300	6,369,700	7,209,300	9,800,700	10,760,100	4,474	4,356	4,433	4,606
12	9,138,500	8,713,800	8,820,200	9,244,500	2,492,000	2,422,800	2,005,200	2,242,100	5,301	5,055	4,524	3,743
	$167,682,100	$163,638,000	$169,624,500	$182,072,300	$108,078,000	$112,579,000	$132,882,700	$150,377,600	35,161	34,159	33,618	32,832

* The year of the commencement of the Southern Rebellion.

STATEMENT *showing the* ASSESSORS' VALUATION *of the Real and Personal Property of the* CITY OF BOSTON, *on the first day of May, for thirty years,* — 1835 *to* 1864, *inclusive. Also, the amount and rate per cent of increase in each period of ten years.*

YEARS.	Valuation first Term.	Valuation Second Term.	Amount of Increase in the ten years.	Rate per cent of Increase in ten years.
1835 and 1845....	$ 79,302,600	$ 135,948,700	$ 56,646,600	71.4
1836 and 1846....	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847....	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848....	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849....	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850....	*94,581,600	*180,000,500	85,418,900	90.3
1841 and 1851....	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852....	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853....	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854....	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855....	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856....	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857....	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858....	167,728,000	254,714,100	86,986,100	51.9
1849 and 1859....	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860....	180,000,500	276,861,000	96,860,500	53.8
1851 and 1861....	187,947,000	275,766,100	87,813,100	46.7
1852 and 1862....	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863....	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864....	227,013,200	332,449,900	105,436,700	46.44

* The State valuation of Boston, in 1840, was $ 109,304,218; in 1850, it was $ 213,310,067; in 1860, $ 312,000,000; and in 1865, $ 378,303,57; being an increase over the City valuation of more than 15½ per cent, on the first term, 18½ on the second, 12⅝ on the third term, and on the fourth term, 13.74.

The Valuation on the preceding page excludes all the property owned by the city, which is never estimated by the City Assessors. In the State Valuation, this property is all estimated and taxed.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1864 was $ 13.50 on every thousand dollars.

The following items are not estimated in the foregoing Valuation, viz: —

All Houses of Religious Worship, and the pews and furniture of the same. All Tombs, and rights of Burial.

The personal property of all literary, benevolent, charitable, and scientific institutions incorporated by the State ; and all the real estate belonging to such institutions, *which is actually occupied by them*, or by their officers, for the purposes for which they were incorporated.

United States Securities owned by individuals.

All property belonging to the United States Government.

All property belonging to the Commonwealth, except real estate of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a Commission from the United States Government.

Household Furniture of every person, not exceeding $ 1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business under $ 300.

The income of all persons to the amount of $ 600 ; all income above that amount being taxable.

SCHOOL EXPENSES.

NET ANNUAL EXPENDITURES for the Public Schools of Boston for the last twelve financial years, ending 30th April in each year, exclusive of the cost of the Schoolhouses; also the average whole number of scholars for each school year ending July 31.

Financial Year.	No. of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total rate per Scholar.
1853-54	22,528	$192,704 05	8.55	$57,960 46	2.57	11.12
1854-55	23,439	222,970 41	9.51	62,350 50	2.66	12.17
1855-56	23,749	224,026 22	9.43	67,380 06	2.84	12.27
1856-57	24,231	225,730 57	9.32	72,037 71	2 97	12.29
1857-58	24,732	258,445 34	10.45	86,849 27	3.51	13 96
1858-59	25,453	268,668 27	10.56	86,098 21	3.38	13.87
1859-60	25,328	277,683 46	10.96	95,985 15	3 79	14.75
1860-61	26,488	286,835 93	10.82	111,446 31	4.21	15,03
1861-62	27,081	300,181 28	11.08	108,245 06	4.00	15.08
1862-63	27,051	310,632 43	11.50	115,641 97	4.27	15.77
1863-64	26,960	324,698 51	12.04	140,712 56	4.85	16.89
1864-65	*27,055	372,430 84	13.76	180,734 00	6.68	20.44
Tot'l for 12 years	304 095	$3,265,007 31	10.73	$1,185,441 26	3.89	14.62

* From Teachers' returns, March 1, 1865.

The following table shows the total net expenses of the city for education, for twelve years, from May 1, 1853, to April 30, 1865, inclusive: —

Financial Year.	Salaries of Teachers.	Incidental Expenses.	Cost of Schoolhouses.	Total Expenditures.
1853-54	$192,704 05	$57,960 46	$22,587 24	273,251 75
1854-55	222,970 41	62,350 50	103,874 73	389,135 64
1855-56	224,026 22	67,380 06	149,732 80	441,139 08
1856-57	225,730 57	72,037 71	51,299 26	349,067 54
1857-58	258,445 34	86,849 27	225,000 00	570,294 61
1858-59	268,668 27	86,098 21	105,186 42	459,952 90
1859-60	277,683 46	95,985 15	144,202 67	517,871 28
1860-61	286,835 93	111,446 31	230,267 04	628,549 28
1861-62	300,181 28	108,245 06	166,141 50	574,567 84
1862-63	310,632 43	115,641 97	107,812 74	534,087 14
1863-64	324,698 51	140,712 56	5,870 87	471,281 94
1864-65	372,430 84	180,734 00	90,609 84	643,774 68
Total for 12 years.	3,265,007 31	1,185,441 26	1,402,525 11	5,852,793 68

Cost per scholar, for Instruction, $10 73, per annum.

	Incidentals,	3 89	
	Houses,	4 61	
			$19 23
1863-64			18 82
1862-63			18 05

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1865-66,

AND AN ESTIMATE OF THE WAYS AND MEANS OF MEETING THE SAME.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised for the expenditure of the then ensuing financial year, under the respective heads of Appropriation; together with an Estimate of the Ways and Means of paying the same,

Such estimates were duly made, and laid before the Council in February last; they were referred to a Special Committee, by whom an order was reported which finally passed the City Council.

That Order was in substance as follows: —

It is hereby ordered by the City Council, That to defray the Expenditures of the City of Boston and the County of Suffolk, for the financial year which will commence with the first day of May, 1865, and end with the last day of April, 1866, the following sums of money be, and the same are, hereby respectively appropriated for the objects and purposes as explained in the Auditor's Estimate and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose, for which a

specific appropriation is herein made, beyond the amount which is so specifically appropriated: *Provided, however*, that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly applied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Armories,	$ 20,000 00
Advertising and Newspapers,	4,000 00
Annuities,	1,200 00
Bells and Clocks,	1,700 00
Bridges,	8,850 00
Boston Harbor,	12,000 00
Cemeteries,	3,500 00
County of Suffolk,	175,000 00
Common,	25,000 00
City Debt,	350,000 00
City Hospital,	65,000 00
External Health Department,	2,325 00
Engineer's Department,	9,000 00
Fire Alarm Department,	13,800 00
Fire Department and Engine-houses,	132,575 00
Internal Health Department,	190,200 00
Interest on City Debt,	475,000 00
Incidental Expenses,	60,000 00
Lamps,	197,000 00
Market-houses,	6,000 00
Militia Bounty,	4,000 00
Mount Hope Cemetery,	5,000 00
Overseers of the Poor,	45,700 00
Old Claims,	5,000 00
Paving, Grading, and Repairs of Streets,	160,000 00
Police,	378,345 00
Amount carried forward,	$ 2,350,195 00

Amount brought forward,		$2,350,195 00
Public Buildings,		38,000 00
Public Library,		31,000 00
Public Institutions, viz: —		
House of Industry,	103,000 00	
House of Correction,	50,000 00	
Lunatic Hospital,	43,000 00	
Steamboat H. Morrison,	12,000 00	
Pauper Expenses,	10,000 00	
General Expenses at City Office,	5,000 00	
		223,000 00
Printing and Stationery,		23,000 00
Reserved Fund,		75,000 00
Recruiting Purposes,		350,000 00
Schools and Schoolhouses, viz: —		
Grammar School Instructors,	268,700 00	
Primary School Instructors,	137,000 00	
Grammar Schools, Public Buildings,	75,000 00	
Grammar Schools, School Committee,	28,900 00	
Primary Schools, Public Buildings,	58,000 00	
Primary Schools, School Committee,	5,000 00	
		572,600 00
State Tax,		1,600,000 00
Sewers and Drains,		25,000 00
Salaries,		125,000 00
Unliquidated Street Claims,		30,000 00
Widening and Extending Streets,		50,000 00
Water Works, including Interest on cost of the Works,		690,000 00
War Expenses,		40,000 00
Total Appropriations for 1865–6,		$6,222,795 00

Amount appropriated,	$6,222,795 00
From which deduct the Estimated Income, as stated on page 231, viz : —	862,025 00
We have the amount to be raised by Taxation, viz : —	$5,360,770 00
To meet which a Gross Tax was ordered to the amount of	$5,670,800 00
From which deduct for abatements, losses, and amount which will not be realized in time for this year's service, viz : —	310,030 00
We have the amount required, viz : —	$5,360,770 00

WAYS AND MEANS.

1865-66.

An estimate of the Ways and Means of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1865-6.

Commencing with the first day of May, 1865, *and ending with the last day of April*, 1866.

Armories,	$ 5,000 00
City Hospital,	3,000 00
Common,	1,025 00
County of Suffolk,	30,000 00
External Health,	1,000 00
Fees, &c.	2,000 00
Fire Alarm Department,	50 00
Fire Department,	100 00
Interest,	100,000 00
Internal Health Department,	15,500 00
Library,	200 00
Militia Bounty,	4,000 00
Markets,	500 00
Outstanding Taxes,	100,000 00
Overseers of the Poor,	4,200 00
Public Institutions,	24,000 00
Paving Department,	3,000 00
Amount carried forward,	$ 293,575 00

Amount brought forward,	$ 293,575 00
Police Department,	4,000 00
Rents,	88,000 00
Sewers and Drains,	7,000 00
School Fund,	7,000 00
Unclaimed Drafts,	5,000 00
Water Works,	457,450 00
Estimated Income,	$ 862,025 00
Estimated Expenditures, as stated on page 228,	$6,222,795 00
Estimated Income, as above,	862,025 00
Amount to be raised by Taxation, 1865, for the financial year, 1865–6.	$ 5,360,770 00

AN ACCOUNT

OF THE

REAL AND PERSONAL PROPERTY

OF THE

CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1865.

VALUATION OF THE LANDS AND BUILDINGS,

ON THE FIRST DAY OF MAY, 1864.

The Board of Assessors, by order of the City Council, made the following *valuation* of all the Lands and Buildings belonging to the city, on the first day of May, 1864: —

Public Squares, including the Common and Public Garden,	$6,907,000 00
Public Buildings,	3,365,500 00
Vacant Lands, Wharves, &c.	1,196,500 00
Grammar Schoolhouses,	1,050,000 00
Primary Schoolhouses,	623,600 00
Engine and Station-houses,	422,700 00
Other Buildings,	278,100 00
Deer Island and Buildings,	75,000 00
	$13,918,400 00

The valuation of the property belonging to the city, as returned by the Assessors, in 1859, was $12,227,700, against,

in 1864, $13,918,400; showing an increase of City Property since 1859, by the Assessor's returns, of $1,690,700.

BONDS AND MORTGAGES.

Received on the following accounts: —

Neck Lands,		$101,523 05
City Wharf,		5,470 56
Jail Lands,		2,255 40
South Boston Lands,		20,799 00
South Bay Land,		28,260 00
Albany Street,		4,682 00
		$162,990 01
Bonds, &c. on hand 30th April, 1864,		$258,555 52
Instalments collected this year,	$66,710 51	
Amount cancelled and abated by authority of the City Council,	52,973 26	
		119,683 77
		$138,871 75
New Bonds, received this year,		24,118 26
Total as above,		$162,990 01

LANDS.

The Common and Malls, containing forty-eight and one quarter acres, exclusive of the Cemetery, which contains one and one quarter acres. The length of the fence around the Common is one mile and one eighth.

Public Garden, on the west side of Charles Street, containing about twenty-four and one quarter acres.

Fort Hill, about 40,000 feet in the inclosure.

Franklin Square, on the east side of Washington Street, containing 105,205 feet.

Blackstone Square, on the west side of Washington Street, containing 105,000 feet.

Chester Square, between Shawmut Avenue and Tremont St. containing 57,860 feet.

West Chester Park, between Tremont Street and the Water Power Company's lands west of Tremont Street.

East Chester Park, between Washington and Albany streets.

Union Park, between Shawmut Avenue and Tremont Street, containing 16,000 feet.

Worcester Square, between Washington Street and Harrison Avenue, containing 16,000 feet.

Maverick Square, East Boston, containing 22,500 feet, of which 4,398 feet are inclosed.

Central Square, East Boston, containing 49,470 feet; 32,310 of which are inclosed.

Belmont Square, East Boston, containing 30,000 feet inclosed.

Squares on School Street, in front of City Hall, containing about 10,200 feet.

Lowell Square, on Cambridge Street, containing 5,772 feet.

A Lot bordering on the Providence Railroad, mostly in Roxbury, containing about 30,000 square feet.

A Lot on the southwest side of Camden Street, between the Providence Railroad, and land belonging to the Metropolitan Railroad Company, 94,848 square feet.

Town Slip, Broad St. between Foster's & Rowe's wharves, rented for $ 50 per annum.

NECK LANDS, — EXCLUSIVE OF STREETS AND PUBLIC SQUARES, viz: —

Southeast of Harrison Avenue, South of Dover Street.

Building lots, estimated at	1,069,688	feet.
Wharf lots,	252,875	"
Dock lots,	36,923	"
Reserved lots,	45,120	"
	1,404,606	feet.

Between Harrison Avenue and Washington Street.

Building lots, estimated at	61,276 feet,
Reserved lots, estimated at	23,076 "
	84,352 feet.

Between Shawmut Avenue and Tremont Street.

Building lots, estimated at	23,038 feet,
Reserved lots, estimated at	16,317 "
	39,355 feet.

Northwest of Tremont Street.

Building lots, estimated at	122,472 feet.

RECAPITULATION OF NECK LANDS.

Salable Lots, estimated at	1,276,474 feet,
Reserved Lots, estimated at	84,513 "
Wharf Lots, estimated at	252,875 "
Dock Lots, estimated at	36,923 "
Total,	1,650,785 feet.

SOUTH BAY. — In addition to the amount of land set apart and occupied by the Paving and Internal Health Departments on Albany Street, south of Brookline Street, the following has been set aside, viz: —

For the Sewer Department,	50,177 feet,
Water Department,	72,617 "
City Hospital,	69,318 "
Other city purposes,	58,140 "

LANDS IN SOUTH BOSTON.

TELEGRAPH HILL, on which the Reservoir stands. Independent of the Reservoir, there is a lot containing about 190,000 feet, reserved for a Public Walk, and which is inclosed with an iron fence.

INDEPENDENCE SQUARE.—By a vote of the Board of Aldermen, passed November 30, 1857, the Board of Land Commissioners were authorized to lay out a Public Square at South Boston, situated between Broadway and Second, and M and N streets, in accordance with a plan approved by them November 25, 1857. This Square contains about six and one half acres. It has been properly graded, the walks arranged, the gutters paved, and trees have been set out. The land around it has been prepared for market, and some few lots sold.

Between Old Road and Fourth, also between Fourth and First streets, and K and O streets, the city owns about 937,799 feet of upland, salable, independent of the territory occupied by the City Institutions and the above square.

A STRIP OF LAND situated between the Old Road, Fourth, and M streets, and east of the Primary Schoolhouse, has been set aside and dedicated as a Public Square. An iron fence has been erected around it. The lot contains 9,510 square feet.

A LOT corner of Fifth and D streets, purchased in 1861 for a Primary Schoolhouse, but not used, as the location of the house was changed. Contents, 12,255½ feet; cost, $ 5,269 86.

THE GOODNOW LAND, — on Third Street, about 6,683 feet, willed to the City Hospital. *See Hospital Funds.*

OTHER SALABLE LANDS, viz: —

BACK BAY. — 16,800 feet on the corner of Newbury and Berkeley streets, and 28,000 feet on the corner of Marlboro' and Berkeley streets; acquired under an agreement between

the Commonwealth, the Boston Water Power Company, and the city, relating to filling up the Back Bay.

EAST BOSTON. — On Seaver Street, opposite Belmont Square, — Two lots which were taken possession of for non-compliance with conditions of sale. Contents about 5,000 feet.

NORTH STREET. — A small wedge of land, corner of North Square and North Street; remnant of estate taken in 1859 to widen this street, containing about 1,000 feet.

FLATS. — About 8,940 feet of flats on the west side of Charles Street, at the foot of Mount Vernon Street, part of which is occupied by the Engine House for Engine Company No. 4.

WATER STREET. — A gore lot running 62 feet, on this street, containing 393 feet, leased until first of May, 1868, at $1,000 per annum.

FRUIT STREET. — Lot opposite the City Stable containing 1,108 feet.

CROSS STREET, EAST BOSTON. — Lot on Cross Street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening.

GROVE (North) STREET. — A lot of land containing about 17,500 square feet, in charge of the Committee on Public Lands — it was formerly a part of the jail yard, and was received in exchange for a lot on Fruit Street, containing about 15,300 square feet, which has been added to the jail yard.

WHARF LOTS. — At East Boston — A lot on Condor Street, 70 feet on said street, running to Commissioners' Line about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor Street.

Jail Wharf. — On Cambridge Street, and North Charles Street, containing 8,320 square feet of wharf, which is under a lease at $ 1,000 per annum. This is part of the Jail Land purchase.

New Stone Wharf. — Adjoining the above, occupied by the Paving Department, containing 28,000 square feet bounded on North Charles and Fruit streets, and running to the Commissioners' Line.

FERRY PROPERTY.

PEOPLE'S FERRY, — to East Boston. Cost to the city, $ 125,000.

On the 4th of March, 1859, the People's Ferry Company conveyed to the city by deed recorded, L. 752, f. 363, all the property, real and personal, which the Company possessed, with the exception of their Boats and franchise. This property consists of 17,360 square feet of avenue; 10,511 square feet of solid wharf inside the Ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' Line, making a total on the *Boston side* of 59,402 square feet of land. See *Document No.* 63 of 1863.

On the *East Boston side* of the Ferry, 80,600 square feet of avenue, solid wharf and water lot, originally taken by said Peeple's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the city by a deed from said Maverick Wharf Company, 24th February, 1859, L. 753, f. 40.

The drop, tank, and all the buildings and other improvements situated on or attached to the said property.

☞ The People's Ferry Company obligated themselves to maintain and operate the said Ferry for the term of ten

years, at such rates of toll and upon such terms and conditions as the Board of Aldermen should prescribe.*

East Boston Ferry, — Cost to the city, $125,000.

On the 1st November, 1859, the East Boston Ferry Company conveyed to the city by deed, recorded, L. 767, f. 150, the following-described property, viz: —

First. The Eastern Railroad Wharf, so called, and the Avenue leading thereto from Commercial Street, containing

11,582 square feet of solid wharf.
†43,592 do. do. of pier wharf and dock, to the Commisssioners' Line.
27,950 square feet of avenue.

83,124 square feet.

Second. All their rights in the wharf and landing on the East Boston side lying north of the south line of Lewis Street, containing about 4,700 feet solid wharf below the gates of the Ferry; 33,196 feet pier wharf and dock to Commissioners' Line. Total, 37,896 feet.

The title to this property consists of the right to use the same for ferry purposes forever, but does not include the right to put it to any other use.

Third. The drops, tanks, and buildings, attached to the above-described property on both sides of said Ferry.

Fourth. The East Boston Ferry Company obligated themselves to maintain and operate said Ferry for the term of *ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen shall prescribe;* to permit all officers of the city, when on official business, to cross the ferry without payment of toll, and to keep in good repair,

* They stopped running the Ferry Dec. 1, 1863.

† This wharf was destroyed by fire on the 24th February, 1861, but has been rebuilt.

and at their own expense, all property connected with said Ferry.

The city leased to the Ferry Company, at a *nominal rent*, the right to use the drops, slips, and offices, on both sides connected with said Ferry; and also a right of way over the Eastern Avenue and so much of Sargent's Wharf as the said Company has heretofore used, or may hereafter use, for *ferry purposes*, and none other during the time the same shall be used exclusively for such purposes.

ISLANDS.

Deer Island. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the HOUSE OF INDUSTRY, — also, the House formerly occupied by the Resident Physician, — two large Barns, Smallpox Hospital, and other buildings; Steamboat Wharf and other landing-place; Farming Utensils, Live Stock, Merchandise, Provisions, Tools, &c. &c., required for carrying on the Houses of Industry and Reformation, and the Quarantine establishment.

Great Brewster Island, in the town of Hull, containing about 16 acres.

Gallop's Island, in Boston Harbor, with the buildings thereon, containing about 16 acres, under lease to U. S. Government at $ 809.04 per annum.

STEAMBOAT HENRY MORRISON.

This Boat is 147 tons burden. She was built in New York in the year 1854, and was purchased in May, 1855. She is under the charge of the Directors for Public Institutions, and is employed in conveying passengers, provisions, &c. to and from the city to the Deer Island Institutions, and State Paupers to the State Almshouse at Rainsford Island.

WATER WORKS.

Lake Cochituate. — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the Lake in a direct line is 3½ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres. Also the whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of 11½ miles, to a Reservoir in Brookline, of about 23 acres of water surface, and from thence through about 110 miles of iron pipe to and through the city, to other Reservoirs in South Boston and East Boston. The whole net cost of these works to the city up to the 30th of April, 1865, is $ 6,553,845.73, — per statement on page 215.

The Pipe Yard and Machine Shop. — On Federal *(late Broad)* Street, with Tools and Machinery, and other property therein for the use of the Department. This lot contains 9,192 feet, on which is a Brick Building used as a Machine Shop. The original cost of the establishment, including Tools and Machinery, Stable, &c. was about $ 30,000.

The Report of the Cochituate Water Board to the City Council, dated January 1865, contains an account of the Water Pipes and other stock on hand, as they existed at that date.

BUILDINGS, viz.

CITY HALL, lot on School Street and Court Square, with about 18,720 feet of land in front of the same. The old building covered 6,010 feet; the east passageway contained 1,660 feet; the west passageway 410 feet; the new building now in progress covers 14,860 feet.

COURT HOUSE, on Court Street, and furniture in the same. The area within the Court House fence measures 14,367 feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court Square, covering about 2,380 feet of land. Furniture in the same.

CITY BUILDING, corner of Court Square and Williams Court, covering about 2,035 feet of land. This Building is occupied by the Second Police Station; the Chief Engineer of the Fire Department; the Magnetic Telegraph Fire Apparatus and attendants; Superintendent of Lamps; City Physician; and is also used as a Ward Room for the Citizens of Ward Four, on Election Days.

LIBRARY BUILDING AND LOT, on Boylston Street, with its Books and Pamphlets; Furniture, &c. &c. The Lot is 107 feet on Boylston Street, extending to Van Renssalaer Place, which opens at No. 215 Tremont Street. Whole contents of Lot, 23,384 feet. Whole cost of the Lot, $107,627. The Lot and Building cost about $367,000.

NEW CITY HOSPITAL. This Building is located on the Square, bounded by Harrison Avenue, Concord, Springfield and Albany streets, containing 292,633 feet or about $6\frac{7}{10}$ acres. It was commenced in September, 1861, and is now occupied. Total cost of Buildings, Grading of Grounds and Furniture, $349,960.14. This is exclusive of the Land, the estimated cost of which is $73,000.

OLD HANCOCK SCHOOLHOUSE and Lot on Hanover Street, containing about 4,890 feet, affording accommodations for Police Station No. 1; and three Primary Schools.

OLD ENDICOTT SCHOOLHOUSE, Cooper Street, 4,742 feet: now occupied as an Armory for the Light Artillery Company; and by two Primary and two Grammar Schools.

NEW STONE JAIL, on North Grove Street, and on Charles Street, containing within its enclosure 134,250 square feet, with Lockups attached to the same.

RECEIVING-HOUSE — on the Jail Lot, fronting on North Grove Street, intended for the reception of dead bodies, subjects for Coroners' inquests, &c.

LYING-IN HOSPITAL. The Land and Buildings thereon, situated on Worcester and Springfield streets, purchased of the Boston Lying-in Hospital Corporation in 1858, for $45,000; resold to the New England Female Medical Society in 1859, for $50,000, and which reverted to the city in October, 1861. The Lot contains 40,000 feet, and is now occupied by Invalid Soldiers, and is known as the Discharged Soldiers' Home.

FANEUIL HALL MARKET HOUSE, and QUINCY HALL, over the same. Rents, 1864–5, $58,659.64. The building covers 27,012 feet of land.

MARKET under FANEUIL HALL, containing about 8,250 feet. Rents, 1864–5, $15,908.79.

OLD STATE HOUSE and Lot, containing about 4,448 feet. Rents, 1864–5, $10,950.00.

BRIDGE ESTATE, so called, containing about 1,228 feet. This is a wooden building, at the junction of Tremont Row and Court Street, being one of the estates purchased in 1847–8, for the purpose of widening those streets.

HOUSE DOVER STREET, No. 63, purchased by the Committee on Paving in settlement of grade damages and sold by them, but again came into possession of the city, the purchaser not complying with the terms of sale. Cost $5,000. Rents for $402,50, payable monthly.

GREEN HOUSE in the Public Garden, with its appendages; leased to Mr. Gormley at $1,025 per annum, in addition to housing and care of all city plants in the Winter season.

SOUTH BOSTON INSTITUTIONS, viz.

The HOUSE OF CORRECTION and the LUNATIC HOSPITAL.

These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshop, outhouses, and other appendages, the furniture, farming, and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses and other live stock belonging to the city.

There is in the House of Correction workshop a good steam engine and boiler of twenty-horse power, with shafting, &c., for carrying the machinery of the contractors, and the necessary apparatus for heating the workshops and Chapel with steam.

SCHOOLHOUSES, viz.

LATIN AND ENGLISH HIGH, on Bedford Street, built in 1844. Lot 14,237 feet. An additional story added in 1863. (*The Latin School was established in* 1635, *and the High School in* 1821.)

Normal, for Girls, on Mason Street, built in 1848. Lot 5,962 feet. Large additions and alterations in 1861–62, at a cost of $ 33,986.20, including 6,643 feet of additional land.

Adams, at East Boston, on Sumner and Lamson streets, built in 1856, with an Engine House, not occupied. Lot 14,000 feet.

Boylston, Fort Hill, built in 1818. Rebuilt in 1852–53. Lot 7,305 feet.

Bowdoin, Myrtle Street, built in 1848. Lot 4,840 feet.

Brimmer, Common Street, built in 1843. Lot 11,124 feet.

Bigelow, Fourth Street, South Boston, built in 1849–50. Lot 12,958 feet.

Bowditch, South Street, built in 1861–62, 12,209 feet.

Chapman, Eutaw Street, East Boston, built in 1849–50. Lot 10,000 feet.

Dwight, Springfield Street, built in 1857, 19,150 feet.

Eliot, North Bennet Street, built in 1838. Rebuilt and lot enlarged 1859–60. Dedicated 22 December, 1860. Lot 10,230 feet.

Everett, Camden, and Northampton streets, on a city lot, running from street to street, measuring 34,830 feet, valued at $27,000. House cost $53,000. Dedicated September 17, 1860.

New Franklin, Ringgold Street, built in 1859, 16,660 feet.

Old Franklin, Washington Street, rebuilt in 1845, 15,446 feet. Now used for military purposes, and also occupied by a branch of the Quincy School. The Ward room for Ward XI. is also in this building.

Phillips, old, West Centre Street, built in 1823, 5,533 feet. See *P. S. Houses*.

Phillips, new, lot on corner of Anderson (formerly Southac) and West Centre streets, containing 9,750 feet, built in 1861–62.

Hancock, Richmond Place, built in 1847, 15,958 feet.

Lyman, Meridian Street, East Boston, built in 1846. Lot 13,313 feet.

Lincoln, Broadway, near K Street, South Boston, built in 1859. Lot 17,500 feet.

Lawrence, the Corner of B and 3d streets, South Boston, built in 1856. Lot 14,655 feet.

Mayhew, Hawkins Street, built in 1847. Lot 9.758* feet.

Quincy, Tyler Street, built in 1847, destroyed by fire in March, 1859, — rebuilt in 1859–60, 11,342 feet.

Wells, Blossom Street, built in 1833, 6,870 feet.

†Winthrop, on the Johnson Lot in Tremont Street, built in 1854–55, 11,701 feet; an additional lot purchased in 1860, 2010 feet.‡

New Grammar Schoolhouse on Prescott Street, East Boston. Land has been purchased for this building for eight

* 2,447 feet added to the Yard since last report, at a cost of $8,500.

† The Johnson Schoolhouse was built in 1835, taken down and rebuilt and name changed in 1854–55.

‡ Part of this lot is to be resold.

thousand dollars, the Lot contains forty thousand feet, and contracts have been made for the erection of this House, amounting to about eighty thousand dollars.

The Grammar Schoolhouses occupy about 346,400 *feet of Land.*

The cost to the city for G. S. Houses and Land, including Repairs, has been about $1,773,022.41.

N. B. Some of these Buildings furnish separate Rooms for the accommodation of Primary Schools.

PRIMARY SCHOOLHOUSES.

Fifty of Brick, and two of Wood, viz: —

Brick House Bennet Avenue, North Bennet Street, built in 1842, lot 1,583 feet, 2 schools.

Broadway, South Boston, *rear of Hawes Grammar Schoolhouse*, 1840, 4,018 feet, 2 schools.

Blossom Street, 1845, 5,055 feet, 3 schools.

Bumstead Court, (*Boylston Street,*) 1849, 2,504 feet. Not occupied.

Charter Street, 1847, (*additions in* 1854,) 4 schools.

Charter Street, (*rear of*), 1849, 3 schools, both houses 5,233 feet.

Cooper Street, (*in old Endicott Schoolhouse,*) 1840, 4,743 feet, 4 schools.

Chardon Street (*rear of,*) built in 1862–63, 6,139 feet, 6 schools.

Dwight, old, on Concord Street, built in 1845, altered from a Grammar Schoolhouse in 1860, at a cost of $17,000, lot 10,773 feet, 12 Schools.

Brick House East Street, *(old Winthrop Schoolhouse,)* built in 1835, 13,549* feet, 12 schools.

East Street Place, East Street, 1849, 2,743 feet, 4 schools.

East Orange Street, 1850, 2,500 feet, 3 schools.

Belcher Lane, 1840, 1,639 feet, 3 schools.

Fourth Street, South Boston, 1850, about 6,000 feet, 4 schools.

† Friend Street, 1843, 1,694 feet, not occupied.

Genesee Street, 1848, 5,418 feet, 3 schools.

Groton Street, *(in the rear of the old Franklin Schoolhouse,)* 1852, about 4,567 feet, 6 schools

High Street Place, new House built in 1860–61, lot 3,940 feet, 6 schools.

Hawes, old Grammar, on Broadway, South Boston, built in 1823, fitted for a Primary School in 1859–60, at a cost of $ 14,715. 8 schools, lot 11,401 feet.

Hull Street, *Snelling Place*, 1855, 4,799 feet, 6 schools.

Hanover Avenue, Hanover Street, 1842, 1,860 feet, 3 schools.

Hanover Street, *(rear Methodist Church,)* 1851, about 2,508 feet, 3 schools.

Hudson Street, 1850, 3,840 feet, 4 schools.

Harrison Avenue, *(between Essex and Beach streets,)* built in 1862, 5,550 feet, 4 schools and a Ward Room for Ward VIII.

Joy Street, *(old Smith Grammar Schoolhouse,)* built in 1834, 2,108 feet.

* The past year 8,500 feet of land was purchased for additional yard accommodation for this school, at a cost of $ 14,889.50.

† A Ward Room and Hook and Ladder House in this building.

Brick House, Ingraham Schoolhouse. *(See Sheafe Street.)*

Lane Place, Fort Hill, 1847, 2,662 feet, 4 schools.

Lane Place, 1852, 1845 feet, 4 schools.

Lexington Street, East Boston, 1846, 3,777 feet, 3 schools.

Mather Schoolhouse, on Broadway, built in 1842, 10,132 feet, 10 schools.

Newbern Place, *Carver Street*, 1840, 1,669 feet, 3 schools.

North Margin Street, 1837, 1,655 feet, 2 schools.

North Bennet Street, 1862, 6,790 feet, 4 schools, and a Ward Room for Ward I.

Paris Street, East Boston, 1849, 4,693 feet, 6 schools.

Porter Street, East Boston, 1853, 7,500 feet, 6 schools.

Poplar Street, 1860–61. Lot contains 6,040 feet, and accommodates 6 schools.

Phillips, *(old Grammar,)* altered for a Primary Schoolhouse and Ward Room for Ward VI. 5,533 feet, 6 schools.

Rutland Street, 1850, 7,830 feet, 6 schools.

Sheafe Street, *Ingraham Schoolhouse*, 1848, 2,347 feet, 3 schools.

Silver Street, South Boston, 1848, 5,382 feet, 6 schools.

Snelling Place. *(See Hull Street.)*

Southac Street, 1852, 3,742 feet, 4 schools.

South Margin Street, 1825, 1,587 feet, 2 schools.

Sumner Street, East Boston, *(Belmont Square,)* 1843, 2,260 feet, 2 schools.

Brick House, Suffolk Street, 1859–60, 10,922 feet. Cost of house, lot, and furniture, $35,353.84, 8 schools.

Somerset and Alston streets, 1862, 5,500 feet, exclusive of the Stable lot, (804 feet,) 4 schools. The stable is rented for $350 per annum.

Thacher Street, 1846, 1,988 feet, 3 schools.

Tyler Street, 1855, 3,900 feet, 6 schools.

Wall Street, 1853, 3,645 feet, 6 schools.

*Warren Street, 1854, 3,047 feet, 6 schools.

Webster Street, East Boston, 1852, 5,040 feet, 6 schools.

Williams Street, 1847, 2,722 feet, not occupied.

Washington Village, Ward XII. on the corner of Boston and Middle streets, built by the town of Dorchester, 1848, containing about 12,041 feet, cost to the city, in 1855, $6,000, 4 schools.

Washington Square, built on old Gunhouse Lot, Fort Hill, 1863–64, 4,000 feet of land, cost $27,000, 6 schools.

[Two schoolhouses, one in Revere Street, the other corner of Revere and West Cedar streets, have been sold.]

Primary Schoolhouses of Wood, viz: —

Purchase Place and Lane Place, 1,043 feet, 2 schools; Western Avenue, Water lot, 2,079 feet, one school; the building only is owned by the city.

The Primary Schoolhouses occupy about 244,000 *square feet of land. The cost to the city for these houses and land has been about* $1,014,683.18.

* An Engine House and Ward Room in this building.

POLICE DEPARTMENT.

The following property is in charge of the Chief of Police, and kept for use in his department.

STATION HOUSES, viz: —

No. 1. In Old Hancock School Building, Hanover Street.

No. 2. In City Building, Court Square.

No. 3. New Brick House, Joy Street, lot 4,234 feet. Whole cost of house and land $ 31,671.42.

No. 4. In hired Rooms in Boylston Square, rear of Boylston Market.*

No. 5. New Brick House on East Dedham Street. Lot 3,372 feet. Whole cost of House and Land $ 15,024.11.

No. 6. Brick House, Broadway, South Boston. This building also accommodates Engine Company No. 2.

No. 7. New Brick House on Meridian Street, East Boston. Lot contains 3,755 feet.

No. 8. Brick House on Commercial Street, Ward I, covering 1,070 feet of land, fitted up in 1855. This is the Harbor Police Office.

TELEGRAPHIC APPARATUS, connecting Stations 1, 3, 4, 5, 6, and 8 with Station (No. 2.) in the City Building, Court Square. Station 7 being at East Boston, is not as yet connected.

HARBOR POLICE BOATS: —

Schooner "*Quarantine*," of 42 tons, with her small boat, furniture, and other appurtenances. The Harbor Police

* Land has been purchased for a Building for this Station on La Grange and Barry places, and contracts have been made for the erection of the same for about thirty thousand dollars, exclusive of Land, which has cost twenty-eight thousand dollars. A portion of this Lot will be resold.

Boat, 8 tons measurement, 23 feet long, schooner-rigged, built in 1855, with iron ballast, sails, rigging, and furniture; cost about $ 450, including two beds and two compasses; also two Row Boats.

FURNITURE: —

A Cabinet of Burglar's Tools, and a Rogue's Gallery containing photographic likenesses of 216 celebrated male and female rogues; Cooking Ranges, Clocks, three hundred Police Billies, one hundred pairs Handcuffs, Bedsteads, Beds and Bedding in the eight Station Houses, and Furniture in the Chief's office.

ONE HORSE AND CHAISE, one Sleigh, Harness, and Buffalo Robe.

Various other articles, as per Schedule annexed to the Annual Report of the Chief of Police, dated in January, 1865, the estimated value of which is $ 22,961.47.

FIRE DEPARTMENT.

STEAM FIRE ENGINES. — Ten, located as follows, viz: six in City proper, two at East and two at South Boston.

HORSE HOSE CARRIAGES. — Eight, located as follows, viz: six in City proper, one each in East and South Boston.

HAND HOSE CARRIAGES. — One at Washington Village.

HOOKS AND LADDERS. — Three Carriages, located as follows: two in City proper and one at East Boston.

HORSES. — Thirty-one.

FUEL WAGONS. — Two in Engine-house, East Street, and one on Paris Street, East Boston; one in Engine-house No. 1; one in Engine-house No. 2, at South Boston.

FIRE HOOKS. — Nine.

FIRE LADDERS. — Eighty-eight of different sizes.

HOSE. — About Eighteen Thousand Feet of Leading and Suction.

STEAM FIRE ENGINE HOUSES. — Ten, located as follows, viz: Broadway, near Dorchester Street; Fourth, near K Street; Washington, near Dover Street; Scollay's Building; Marion Street, E. B.; Wall Street; Purchase Street; North Bennet Street; Paris Street, E. B.; Foot of Mount Vernon Street.

HOSE CARRIAGE HOUSES. — Nine, viz: Salem Street; Hudson Street; Fruit Street; Northampton Street; Shawmut Avenue; Chelsea Street, E. B.; Warren Street; B. Street; Washington Village.

HOOK AND LADDER HOUSES. — Three, viz: one on Harrison Avenue, corner of Wareham Street; one on Friend Street; and one on Paris Street, E. B.

SPARE APPARATUS. — Two Steam Fire Engines; one Hook and Ladder Carriage; three Hand Engines; about Eight Hundred feet of three-inch Leather Hose. There is one Hose Carriage, with Four Hundred feet of Hose, located on the Milldam. This Hose is only used by the residents of that location.

RESERVOIRS. — One Hundred and Thirty-two, of which thirteen are located at East Boston; nineteen at South Boston; and the balance in the different Wards of the city. They contain from 300 to 400 hogsheads each, and are mostly supplied by rain water from the roofs of buildings. Sixty-five of these reservoirs are now connected with the Cochituate Water Pipes.

THE ENGINES, HOSE, CAPS, AXES, LADDERS, and all the other Apparatus used by the Fire Department, are owned by the city, and are under the care and control of the Chief Engineer of the Fire Department.

A New Engine, Hook and Ladder House is being built on the corner of Sumner and Orleans streets, East Boston. The cost of the Lot, containing four thousand feet, was twenty-six hundred dollars; and contracts for a Building have been entered into, for about fifteen thousand dollars.

Hydrants. — For supplying water in case of fire, 1,469, viz: in the City proper, 965; at South Boston, 317; at East Boston, 188, an increase of 1 over last year. The Hydrants are located at an average distance of 250 feet from each other.

TELEGRAPHIC FIRE ALARMS.

The following property is in charge of the Superintendent: —

Magnetic Fire Alarm Apparatus, in the City Building, the whole cost of which is over $40,000.

Working Lines of Wire, about seventy miles.

Signal Boxes, in use, seventy-three.

Striking Machines, twenty-eight, four of which are not in use.

Engine-house Alarm Gongs, fifteen.

Engineer's Gongs, seventeen.

Clocks. — One Electric Watch Clock. One Repeating Clock for striking signals; one do. for tapping-box signals.

Magneto-Electric Machines, for striking bells, two.

Relay Magnets, fifteen.

Office Furniture. — One Switch-Board, one large Galvanometer, for Alarm Battery, six small do. for Signal Batteries; 5,000 feet new Iron Wire; 600 Insulators;

100 Iron Brackets; lot of old Machinery and old Iron, useless except for repairing other machinery, or to sell as old material; Office Furniture, Bedsteads, Bedding, and sundry other articles, as per Schedule on file in the Auditor's office.

INTERNAL HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of the Health Department.

SOUTH CITY STABLE, SHOPS, AND SHEDS. — Situated on Albany Street, on the South Bay Territory, opposite Sharon Street. The lot belonged to the city, and contains 92,911 feet. The stable and buildings connected therewith, are of brick. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total cost, exclusive of land, $79,089.23.

Connected with the Stables are Blacksmith, Wheelwright, and Harness-makers' Shops, with all the necessary tools, in which all the Wagons, Carts, Harnesses, &c., used by the Department, are constructed and kept in repair.

OFFAL DEPOT. — This building was erected the past year on the wharf fronting on Albany Street, at the foot of Brookline Street, on the opposite side of the dock used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contains 32,780 feet, and belonged to the city. Total cost of building, $14,155.06. This building is used for the deposit of house offal daily collected in the city carts, and is thence conveyed from without the limits of the city by the contractor for the removal of the same.

West Stable, North Grove Street. — This is a brick building, a story and half high, 128 feet by 50, located on North Grove Street, built in 1861. It has accommodations for 38 horses, with all the required out-buildings and conveniences. The Lot occupies about 47,500 feet.

The Superintendent of the Internal Health Department has charge of the City Stables, Horses, Carts, Wagons, &c. necessary for the business of keeping the Street, Places, Yards, Cellars, &c. in good order and condition; collecting and removing from the city all the House Offal and abating nuisances of all kinds; collecting all the House Ashes, dry dirt, &c. &c. A particular Inventory and Valuation of the property in his charge, including 87 Horses, is attached to his Annual Report to the City Council, made in January last. The estimated value of the whole at that time was $ 49,122.77.

Prisoners and Paupers are conveyed to and from the institutions at South Boston and to the Deer Island Steamboat by vehicles furnished by this Department. It also furnishes to each of the Sealers of Weights and Measures daily a wagon for the transportation of Standard Weights and Measures required in their business.

Smallpox Hospital. This is a small wooden building, situated on Albany Street, south of Brookline Street, and is occupied by the family who has charge of all the sick that may be conveyed there; the Superintendent of the same being employed in the City Yard when there are no patients in the Hospital. A schedule of the property connected with this building is given in the Superintendent of Health's Annual Report of January, 1865. [Since April 30, 1865, this building has been placed by the City Council under the direction of the Trustees, City Hospital.]

City Physician's Office, City Building, Court Square. The following property is in charge of the Physician, viz: The furniture necessary for the office; seventeen volumes of Medical

Books relating to the business of the Department; various other books; one case of Instruments, and sundry other Instruments.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets: —

Building and Wharf on Albany Street, at the foot of Brookline Street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a shed for breaking stone for macadamizing, blacksmith and carpenter's shops, and a tool-room. The total contents of the Lot, including wharf and building, is 55,292 square feet. The building was erected last year, at a cost of $10,940.86.

Charles Street Wharf, opposite the Jail, containing about 28,000 square feet; used for landing and storing of materials used for paving purposes.

Foundry Building, on North Grove Street, Vine and Fruit streets; used for breaking stone for macadamizing, and for storage of tools, and materials. This building is under a lease, which came into the possession of the city through the purchase of Attleboro' Bank property, upon which the City Stable stands, on the opposite side of North Grove Street.

The Superintendent of Streets, in his Annual Report to the City Council, January, 1865, gives a schedule of property belonging to the Paving Department, consisting of a horse, buggy, sleigh, harnesses, tools, &c.

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge — 375,394 feet of sewers, built by the city and under its exclusive control. He occupies a small wooden building on North Grove Street, and one on the South Bay Land, near Albany Street,

for the storage of tools, &c. In his Annual Report to the City Council, January, 1865, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this Department.

SEALERS, WEIGHTS AND MEASURES.

There are two of these salaried officers annually appointed by the Mayor, under the Ordinance of July, 1863. One of them has charge of the business of the north section, and the other that of the south section of the city. They have in their charge property consisting of various sets of standard weights and measures, office furniture, &c. as set forth in detail in their respective Reports, July, 1864, which they report to the Auditor substantially the same, April 30, 1865.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer, viz: —

Office Furniture; Instruments for Surveying and Drawing; Drawing and other Paper, Books, Tools, Drawing-Boards and Horses; Hanging Maps and Plans of the city since 1795; 38 volumes of Plans and Profiles of Streets; 49 Hanging Maps and Plans; 2,920 loose Plans in drawers; and various other articles, as per schedule on file in Auditor's Office.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 3,469 Gas, and 1,368 Fluid Lamps; Posts, Brackets, Ladders, Oil Cans, Measures, Canisters, and other Furniture in use by the Lamp Department.

HAY SCALES.

One on the South Stable Yard, Albany Street, and one on Haymarket Square.

POUNDS.

One on the South Bay Land; one at East Boston, and one at South Boston.

FURNITURE.

In the various Offices in City Hall on Chauncy Street, and No. 23 on same street; Niles Block, City Building, Court House, Jail, Registry of Deeds, Probate Office, Civil Engineer's, and Back Bay Commissioner's Office; in the various Grammar and Primary Schoolhouses owned by the city, and in several Rooms hired for School and other purposes.

COMMON, ETC.

List of property in charge of Superintendent of Common and Squares.

1 Deer House on Common, 1 Duck House on Public Garden, 3 handcarts, 3 lawn-mowers, 2 wheelbarrows, 1 horse snow-scraper, 2 hand snow-scrapers, 1 snow-plough and planer, 1 stone roller, 1 cast-iron roller, 1 carpenter's bench, 14 shovels, 23 hoes, 20 old scythes, 7 snathes, 4 sickles, 6 garden trowels, 7 edging irons, 3 tree scrapers, 8 iron rakes, and 9 wooden rakes, 13 spades, 6 picks, 6 pick handles, 9 spading forks, 1 pair English grass shears, 2 pair pruning do., 1 grindstone, 1 iron bar, 1 garden reel and line, 1 pruning chisel, 1 hand bell, 1 post iron wrench, 1 wagon do., 2 brands *(Common)*, 1 do. *(Public Garden)*, 2 hot-bed frames and 10 sashes, 5 ladders, 2 benches, 2 baskets, 2 images *(Chester Park)*, 6 cast-iron vases, 2 statue frame coverings, 83 cast iron and 20 wooden notices *(Keep off the Grass)*, 50 bundles broom stuff, 60 feet rope, 1 tool-chest and tools, 4 whetstones, 10 lbs. nails, 86 cast-iron seats, 16 feet hose, 6 water pots, 1 stove, 1 pair blocks, 2 American flags, dahlia bulbs, 300 flower pots; barrels, water pails, and brooms; 2 bbls grain, 4

do. turnips, 4 saws, 2 axes, 1 garden syringe, 1 saw-horse, 300 dahlia poles, 130 garden trellises, 167 zinc top seats, and 88 cast-iron do., 1 lantern, 4 manure forks, 9 broom handles, 3 hay forks, 2 iron posts and caps.

Live Stock — 7 deer, 8 ducks, 2 swans.

BURIAL-GROUND DEPARTMENT.

Burial-Grounds.

Seven, viz: the *South*, on the Neck; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont Street; one on *Copp's Hill*; one at *South Boston*; and one at *East Boston*.

Mount Hope Cemetery.

Located in the towns of Dorchester and West Roxbury, about 5½ miles from the city. Contents 84¾ acres. House occupied by the Superintendent of the Cemetery, owned by the city.

Tombs.

Fifty in the South Burial-Ground.

One Infant Tomb in the South Burial-Ground.

Two Infant Tombs in the Copp's Hill Burying-Ground.

One for Adults and one for Infants in the Granary Burial-Ground.

One in the Chapel Burial-Ground for Infants.

One in the Central Burial-Ground for Infants.

Three receiving Tombs at East Boston.

☞ *No graves are now allowed to be dug in the Cemeteries in the City proper.*

Four Funeral Cars.

Hedding Church Clock — transferred from the Deer Island Building to this Church.

TRUST FUNDS.

FRANKLIN FUND,

FOR THE ENCOURAGEMENT OF YOUNG MECHANICS,

As it stood 31*st December*, 1864.

Dr. Franklin, in his Will, gave the inhabitants of Boston, in 1791, One Thousand Pounds Sterling, which he directed to be loaned in sums of not more than £60 nor less than £15, to one applicant at 5 per cent interest; to be repaid in annual instalments of 10 per cent each. These loans are restricted to "Young Married Artificers, under the age of 25, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character, from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated (not anticipating any losses) that the One Thousand Pounds would increase in the course of one hundred years, to one hundred and thirty-one thousand pounds, ($582,000); and of this amount he would have the managers lay out 100,000 pounds in public works: and the remaining 31,000 pounds he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

Amount of Five bonds in the hands of WILLIAM MINOT, ESQ. the Treasurer,*	$540 00
Amount deposited with Massachusetts Hospital Life Insurance Co.	100,082 89
Amount deposited in Provident Institution for Savings,	503 30
Amount deposited in Suffolk Institution for Savings,	1,015 12
Amount in hands of the Treasurer,	15 42
Amount 31st December, 1864,	$102,156 73
Amount as above,	$102,156 73
Amount 31st December, 1863,	96,824 47
Increase in 1864,	$5,332 26

FRANKLIN SCHOOL MEDAL FUND.

This is a legacy by BENJAMIN FRANKLIN, in 1790, the interest on which, since 1792, has been invested in Silver Medals, and distributed at the Annual Examination, among the most deserving boys in the WRITING AND GRAMMAR DEPARTMENTS.

One Certificate of City Five per cent Stock, payable in the year 1861,	$1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a donation made by the late Hon. ABBOTT LAWRENCE, of Boston, in the year 1844, the interest on which is payable annually to the Sub-Committee of the ENGLISH HIGH SCHOOL,

*The office of the Treasurer of this Fund, William Minot, Esq. is in Minot's Building, No. 39 Court Street. His account is examined every year by a Committee of the Board of Aldermen, appointed for that purpose.

for the time being; and is by them distributed in prizes for the best performances in various branches of Literature and Science in that Institution; and in such other Rewards to the Scholars in that School as the Committee shall recommend.

One Certificate of City Five per cent Stock payable in the year 1865, for $2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a donation made by the late Hon. ABBOTT LAWRENCE, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the PUBLIC LATIN SCHOOL, for the time being," and is distributed in Prizes for the general encouragement of the Scholars in such a way as the Sub-Committee of that School shall consider advisable.

One Certificate of City Five per cent Stock, payable in the year 1865, $2,000 00

LATIN SCHOOL PRIZE FUND.

This is a donation from a number of Gentlemen of Boston, in the year 1819, the interest of which is invested in Prizes which are annually distributed among the most deserving Scholars in the PUBLIC LATIN SCHOOL.

One Certificate of City Five per cent Stock, $1,050 00

WEBB'S FRANKLIN SCHOOL FUND.

This is a legacy made in the year 1828, by RUFUS WEBB, ESQ. who was for a great many years a WRITING MASTER in one of our Public Schools.

The Income from this Fund is applied to the purchase of Books, &c. for the use of the Indigent Scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One Certificate of City Five per cent Stock, for	$1,000 00

SMITH FUND.

This is a legacy by ABIEL SMITH, ESQ. of Boston, who died in 1815, to the SELECTMEN of the TOWN OF BOSTON, for the time being.

The Income from this Fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN in Reading, Writing, and Arithmetic."

One Certificate of City Five per cent Stock, payable in the year 1880, for	$4,000 00
Eleven Shares Suffolk National Bank, Boston, par value,	1,100 00
Thirteen Shares in the Boston and Providence Railroad Corporation, par value,	1,300 00
Four Shares Continental National Bank, par value,	400 00
Two United States $7\frac{3}{10}$ Bonds,	200 00
	$7,000 00

POOR WIDOWS' FUND.

This is a donation made by MRS. JOANNA BROOKER and others to the Selectmen of Boston for the time being.

The Income from this Fund is paid over in equal proportions, to the Aldermen of the city, and they distribute the same, at their discretion, for the relief of POOR WIDOWS AND SICK PEOPLE.

One Certificate of City Six per cent Stock, for	$1,500 00
One Certificate of City Five per cent Stock, payable in the year 1865, for	1,166 66
	$2,666 66

LIBRARY FUNDS.

Bigelow Fund. — This is a Donation made by Hon. John P. Bigelow, in August, 1850, when Mayor of the city.

The income from this Fund is to be appropriated to the purchase of Books for the increase of the Library.

One Certificate of City Six per cent Stock, for $1,000 00.

Payable to the Chairman of the Committee on the Public Library for the time being.

Bates Fund. — This is a Donation made by Joshua Bates, Esq. of London, in March, 1853.

One Certificate of City Six per cent Stock, for $50,000 00.

"The Income only on this Fund is to be, in each and every year expended in the purchase of such Books of permanent value and authority as may be found most needful and most useful."

Payable to the Mayor of the city for the time being.

Phillips Fund. — This is a Donation made by the Hon. Jonathan Phillips, of Boston, in April, 1853.

One Certificate of City Six per cent stock, for $10,000 00.

The interest on this Fund is to be used exclusively for the purchase of books for the said Library.

Also, a bequest by the same gentleman, in his will, dated 28 September, 1849.

One Certificate of City Six per cent Stock, for $20,000 00.

The Interest on which is to be annually devoted to the maintenance of a free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and this latter sum was realized by the city in April, 1861.

LAWRENCE FUND. — This is a Bequest by the late HON. ABBOTT LAWRENCE, of Boston.

One Certificate of City Six per cent Stock, for $ 10,000.

The interest on this Fund is to be exclusively appropriated for the purchase of Books for the said Library having a permanent value.

Payable to the Mayor of the city for the time being.

TOWNSEND FUND. — This is a note secured by mortgage on an Estate in the town of West Roxbury for $ 4,000.

It is a Donation from William Minot, and William Minot, Jr. Esqrs. executors of the will of Miss Mary P. Townsend, of Boston, at whose disposal she left a certain portion of her estate in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston, as one of such institutions, and attached the following condition to the legacy: "The income only shall in each and every year be expended in the purchase of Books for the use of the Library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

FRANKLIN CLUB FUND.

One Certificate of City Six per cent Stock, for $ 1,000.

This is a Donation made in June, 1863, by a Literary Association of young men in Boston, who, at the dissolution of the Association authorized its Trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the fund on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the

following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the Free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The Trustees expressed a preference for books relative to Government and Political Economy.

Besides the above, the following Donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the Donors, viz: —

The late Hon. Samuel Appleton,	$ 1,000 00
Mrs. Sally Inman Kast Shepard,	1,000 00
James Brown, Esq. late of Cambridge,	500 00
J. Ingersoll Bowditch, Esq.	300 00
Nathaniel I. Bowditch, Esq.	200 00
James Nightingale, Esq.	100 00
	$ 3,100 00

RECAPITULATION OF LIBRARY FUNDS.

Bigelow donation,	$ 1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Lawrence bequest,	10,000 00
Miss Townsend's bequest,	4,000 00
Franklin Club,	1,000 00
Invested Funds,	$ 96,000 00
Donations expended,	3,100 00
	$ 99,100 00

PHILLIPS STREET FUND.

This is a bequest from the Hon. Jona. Phillips, who died in July, 1860.

One Certificate of City Six per cent Stock, payable to the Mayor of the city for the time being, for $20,000.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the Streets and Public Places of the city."

CITY HOSPITAL FUNDS.

The Goodnow Fund. — Mr. Elisha Goodnow, of South Boston, (Ward XII.) who died in the year 1851, and whose Will is dated 12 July, 1849, bequeathed to the city "all the rest and residue of his Estates, real and personal, not otherwise disposed of," — supposed to be some $25,000 in value. — for the purpose of establishing, in the Eleventh or Twelfth Wards of the city, a Hospital for the Sick. One half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the officers of the Government of said Hospital for the time being. Under this Will, the city came into possession of certain real estate situated on Cross Street, which has been disposed of, and has produced thus far the sum of $16,500, which has been invested in City of Boston Six per cent Stock.

There is a lot of Land belonging to this Estate, situated on Third Street, South Boston, containing 6,683⅓ feet, valued by the Assessors, in 1860, at $4,000. The New York Central Railroad passes through this lot, but no settlement for damages has ever been made with this corporation.

THE NICHOLS FUND. — Mr. LAWRENCE NICHOLS, who died in September, 1862, made the following bequest to the city: "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such Hospital shall have been established at the time of my decease, the sum of One Thousand Dollars." And in case such Hospital should not have been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate by the addition of interest, until such an Hospital should be established.

The Executor of the Will, Wm. Perkins, Esq., has paid into the Treasury Nine Hundred and Thirty-seven Dollars and Twenty-five Cents ($937.25), being the amount devised, less the *Internal Revenue Tax* on the same, and $530.50 as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The $937,25, with the accumulated interest thereon, has been invested in a Certificate of City Stock for $1,000. The balance ($530.50,) remains in the hands of the City Treasurer.

RECAPITULATION CITY HOSPITAL FUNDS.

Goodnow Fund. — One Certificate City Six per cent, payable to the Mayor for the time being,	$16,500 00
Nichols Fund. — One Certificate Six per cent Stock, payable to the Mayor for the time being,	1,000 00
Cash in City Treasury,	530 50
	$18,030 50

The Ordinance in relation to the City Hospital, R. O. Sec. 9, page 328, provides that said scrip shall be deposited with the Auditor, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the Hospital.

ANNUAL REPORT

OF THE

CITY AND COUNTY TREASURER.

TREASURER'S ACCOUNTS,

1864–65.

Treasury Department, Boston, May 11, 1865.

To the Honorable City Council: —

Gentlemen: I respectfully submit herewith my accounts for the financial year ending April 30.

FREDERIC U. TRACY,
City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 11, 1865.

Referred to the Committee on the Treasury Department. Sent up for concurrence.

WM. B. FOWLE, *President.*

In Board of Aldermen, May 15, 1865.

Concurred.

G. W. MESSINGER, *Chairman.*

DR. CITY OF BOSTON, *in Account Current from May* 1, 1864,

1865. April 30.	To Cash paid on Mayor's Drafts and charged to the following appropriations, viz: —		
	Armories,	1	$6,922 58
	Advertising,	2	2,684 35
	Annuities,	3	930 16
	Albany Street Extension,	4	16,0. 00
	Bridges,	6	13,455 68
	Bells and Clocks,	7	1,121 00
	Boston Harbor,	8	11,272 48
	Back Bay,	9	5,000 00
	Common,	10	24,863 09
	Cemeteries,	11	5,088 59
	City Hospital,	12	113,436 57
	City Stables,	13	8,230 69
	City Debt,	14	228,000 00
	Dover Street,	15	1,029 74
	Engine Houses,	16	7,146 92
	Engineering,	17	7,186 09
	External Health,	18	2,030 86
	Fire Department,	19	132,925 37
	Fire Alarms,	20	12,299 74
	Amount carried forward,		$599,623 91

to April 30, 1865, *with* FRED. U. TRACY, *City Treasurer*, CR.

1865. April 30.	By Cash received and credited to the following Appropriations, viz: —			
	Bridges, Amount refunded on Draft,		72	$221 00
	Bonds, Instalments on Bonds,		73	66,710 51
	Common, Rent of Greenhouse,		74	1,241 15
	City Hospital, from Trustees,		75	3,000 00
	City Registrar, for Publishments,		76	1,411 00
	City Clerk, for License Fees, &c.		77	951 08
	Dog Fund, From City Clerk for Licenses,		78	1,053 00
	Dover Street, Payments on estates sold,	$17,815 00		
	Rent of house,	365 13		
			79	18,180 13
	External Health, from Port Physician,	1,861 00		
	Sale old Iron,	10 00		
			80	1,871 00
	Fire Department, from Chief Engineer,		81	152 07
	House of Correction, from Directors Public Institutions,		82	16,706 35
	House of Industry, from Directors Public Institutions,		83	7,372 93
	Hay Scales, from South Scales,		84	19 70
	Internal Health,			
	for House Offal,	$5,500 00		
	for Abating Nuisances,	1,097 83		
	for Sale Manure, &c.	2,221 07		
	for Ashes,	2,217 00		
	for Sale Horses and Material,	1,076 70		
	for Board at Smallpox Hospital,	711 84		
	Work for the following:			
	County,	7 50		
	Amount carried forward,	$12,831 94		$118,889 92

DR. CITY TREASURER'S ACCOUNT, *continued.*

1865.			
	Amount brought forward,		$599,623 91
April 30.	East Street Schoolhouse Yard,	21	14,889 50
	Grammar Schools,	22	117,327 13
	House of Correction,	23	45,842 07
	House of Industry,	24	91,304 66
	High and Latin Schoolhouse,	25	376 66
	Internal Health,	26	183,496 05
	Incidental Expenses,	27	77,942 83
	Instructors of Grammar Schools,	28	243,603 57
	Instructors of Primary Schools,	29	128,827 27
	Lamps,	30	190,871 04
	Lunatic Hospital,	31	37,996 51
	Library,	32	36,106 00
	Market,	33	6,005 31
	Mount Hope,	34	9,632 96
	Mayhew Schoolhouse Yard,	35	8,500 00
	North Street, (widening streets,)	36	575 22
	New City Hall,	37	137,984 95
	Overseers of the Poor,	38	41,000 00
	Old Claims,	39	2,911 94
	Offal Depot,	40	14,155 06
	Public Institutions Office,	41	7,381 60
	Paving and Repairs of Streets,	42	146,606 08
	Police,	43	340,654 33
	Amount carried forward,		$2,483,614 65

CITY TREASURER'S ACCOUNT, *continued.* CR.

1865.				
April 30.	*Amounts brought forw'd,*	$12,831 94		$118,889 92
	Police Department,	1,390 75		
	Sewer Department,	935 00		
	Paving Department,	3,028 00		
	Public Buildings,	89 00		
	City Hospital,	440 00		
	Common, &c.	997 70		
		434 92		
			85	20,147 31
	Incidental,			
	from Internal Revenue Stamps,	$110 00		
	Returned by Committee,	156 75		
	E. Copeland Auditor,	63 00		
	A. T. Turner Auditor,	169 93		
			86	499 68
	Interest,			
	on Bonds,			
	on Bank Deposits,			
	on Rents, Scrip, &c.			
	for Premium on Stock,		87	109,962 65
	Instructors Grammar Schools,			
	Interest on Trust Funds,		88	483 75
	Lunatic Hospital,			
	for Directors Public Institutions,		89	14,658 97
	Library,			
	Interest on Mortgage Note,	$240 00		
	from Librarian,	385 64		
	Interest on Trust Funds,	7,866 00		
	Donation,	100 00		
			90	8,591 64
	Market,			
	Coal and Gas delivered occupants,		91	526 50
	Mount Hope,			
	for Lots sold,	$4,982 00		
	for Graves, Fees, &c.	3,634 95		
			92	8,616 95
	North Street,			
	Sale of Estates,	$57,934 50		
	Rents,	122 00		
			93	58,056 50
	Nichols Fund,			
	of Executor,		94	530 50
	New City Hall,			
	Sale of Old Materials,		95	115 51
	Overseers of the Poor,			
	from Commonwealth,	$3,664 50		
	from Treasurer of Overseers,	3,202 24	96	6,866 74
	Amount carried forward,			$347,946 62

Dr. City Treasurer's Account, *continued.*

1864.	*Amount brought forward,*		$2,483,614 65
April 30.	Public Buildings,	44	23,294 15
	Primary Schools,	45	63,353 87
	Primary Schoolhouse, Boylston District	46	26,793 68
	Public Lands,	47	11,958 21
	Printing and Stationery,	48	18,825 17
	Prescott Street Schoolhouse,	49	40,050 00
	Paving Buildings,	50	10,940 86
	Relief Fund,	51	293,987 67
	Recruiting Expenses,	52	549,044 71
	Sewers and Drains,	53	18,760 74
	Salaries,	54	108,365 88
	Steamboat,	55	11,843 94
	Station House, Ward 8,	56	28,000 00
	Steam Fire Engine House, E. B.	57	4,600 00
	Temple Place,	58	90,000 00
	Unliquidated Claims for Widening Sts.	60	24,936 29
	Widening Streets,	61	46,635 14
	Water Works,	62	104,809 00
	Amount carried forward,		$3,959,813 96

CITY TREASURER'S ACCOUNT, *continued*, CR.

1865.	*Amount brought forward*,			$347,946 62
April 30.	Paving and Repairs Streets, Assessments on Sidewalks,		97	10,096 32
	Police,			
	from Chief for extra services of Officers, Truck and Carriage Licenses,	$7,749 23		
	from Officers' Fees, collected by Clerk of Police Court,	3,836 80		
	from Commonwealth for the Riot of July 14, 1863,	7,348 00		
			98	18,934 03
	Public Buildings, Rent Ward Rooms,		99	182 00
	Primary Schools, Sale Furniture,		100	50 00
	Public Lands,			
	from Superintendent Sewers,	$489 16		
	Sale land, 4th St. South Boston,	1,000 00		
	Sale land, South Bay,	15,000 00		
	Sale fences, South Boston and City Stables,	1,289 00		
	from Sup't rent land S. Bay and Northampton Street,	755 50		
			101	18,533 66
	Pedlers, Licences,		102	24 00
	Primary Schoolhouses,			
	Rent Stable,	$287 50		
	Sale Schoolhouse, Revere St.	3,060 00		
			103	3,347 50
	Rents,			
	from Public Buildings,	$23,742 71		
	from Market House,	70,068 43		
			104	93,811 14
	Relief Fund,			
	from Commonwealth,	300,000 00		
	from Com. Balance of 1862,	10,759 87		
			105	310,759 87
	Recruiting,			
	from Committees, return Bounties,	$63,294 74		
	from Commonwealth,	86,767 10		
	from Sale of Partition, Ward room,	2 00		
	Auditor,	23 00		
			106	150,086 84
	Amount carried forward,			$953,771 98

DR. CITY TREASURER'S ACCOUNT, *continued.*

1865.	*Amount brought forward,*		$3,959,813 96
April 30.	War Expenses,	63	18,039 65
	Water Scrip,	64	50,000 00
	Temporary Loan, 1864-'65,	59	1,182,393 00
	Auditor of Accounts, E. Copeland,	5	300 00
			$5,210,546 61
	To Cash paid on the following Accounts, but not drawn for by the Mayor, viz: —		
	Interest on City Loans,	65	$742,671 88
	Water Works, interest on cost,	66	762,472 83
	State Tax, — City proportion for 1864,	67	756,600 00
	Militia, — Bounty,	68	1,027 50
	Amount carried forward,		$7,473,318 82

CITY TREASURER'S ACCOUNT, *continued.* CR.

1865.				
	Amount brought forward,			$953,771 98
April 30.	Sewers and Drains,			
	Assessments,	$5,964 13		
	Superintendent for Permits,	771 23		
			107	6,735 36
	Steamboat,			
	From Directors Public Institutions,		112	110 00
	Sealers of Weights,			
	for Fees,		113	3,274 27
	Station House, Ward 8,			
	Rent of building,		114	309 00
	Taxes,			
	Collected for 1864,	$3,952,336 02		
	for 1863, and older,	143,656 80		
	from Commonwealth, proportion tax on Corporations,	391,616 26		
			115	4,487,609 08
	Temporary Loan, 1864–'65,			
	Am't obtained in anticipation of Taxes,		116	1,182,393 00
	Tremont Street,			
	Payment on Estates sold,		117	3,270 00
	Widening Streets,			
	Received from one of the referees in case of Washburn,		117½	300 00
	Water Works,			
	for Water Rates,	$439,834 21		
	Payments by Water Board,	21,750 00		
	Shutting off Water,	1,212 00		
	Mortgage Notes paid,	973 60		
	Interest on Mortgage Notes,	141 10		
			118	463,910 91
	War Expenses,			
	From Commonwealth for Soldiers National Cemetery,		118½	1,061 23
	School Fund,			
	from Commonwealth,		119	7,393 81
	Temporary Recruiting Loan,			
	Amount obtained for Recruiting purposes,		119½	132,100 00
	City Debt,			
	Permanent Loans obtained by order of the City Council,		120	639,709 80
	Amount carried forward,			$7,881,948 44

DR. CITY TREASURER'S ACCOUNT, *continued.*

1865.			
	Amount brought forward,		$7,473,318 82
April 30.	Police, — Amount outstanding for the Riot of 1863,	69	18 00
	Goodnow Fund, — funded in city note,	70	16,500 00
	Nichols Fund, — funded in city note,	71	1,000 00
			$7,490,836 82
	Balance		1,363,828 72
			$8,854,665 54

BOSTON, April 30, 1865.

CITY TREASURER'S ACCOUNT, *continued.* CR.

1865.				
	Amount brought forward,			$7,881,948 44
April 30.	Goodnow Fund,			
	Land on North Street,	$15,430 48		
	Interest on Funds,	222 67		
			121	15,653 15
	Nichols Fund,			
	Interest on Funds,		122	62 75
	Auditor of Accounts,			
	E. Copeland,		123	300 00
				$7,897,964 34
	Balance, — Cash on hand, May 1, 1864,			956,701 20
				$8,854,665 54
	Balance			$1,363,828 72

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City Treasurer.

DR. COUNTY OF SUFFOLK *in Account Current, from May* 1, 1864.

1865. April 30.	To Cash paid as follows, viz: —		
	On Mayor's Drafts through the Auditor's office,	108	$ 34,765 85
	On Drafts drawn by the Board of Accounts, on the County Treasurer, which do not pass through the Auditor's office,	109	3,254 89
	On other Drafts, by the same authority, viz: —		
	Witnesses, Jurors, &c.		
	In the Superior Criminal Court, $ 44,174 85		
	In the Superior Civil Court, 19,182 51		
	In the Police Court, 9,716 50		
	In the Supreme Judicial Court, 4,494 23		
	Coroner's Inquests, 2,496 84		
		110	80,064 93
	Balance Jail Account, paid by the Jailor,	111	28,522 93
			$ 146,608 60
	To Balance		$ 81,624 51

BOSTON, April 30, 1865.

to April 30, 1865, *with* F. U. TRACY, *County Treasurer.* CR.

1865.				
April 30.	By Cash received, as follows, viz: —			
	From Sheriff, for fines and costs, received by him,		124	$ 43,137 97
	From Clerk of the Police Court, Fines and costs in Criminal cases,	$ 18,108 17		
	Fees in Civil cases,	2,200 41		
			124½	20,308 58
	From Justices in Chelsea,		125	725 25
	From Master of House of Correction, Fines and costs received by him,		126	42 31
	From Clerk of Superior Criminal Court, Half surplus fees,		127	769 98
				$ 64,984 09
	Balance			81,624 51
				$ 146,608 60

ERRORS EXCEPTED,

FREDERIC U. TRACY,

County Treasurer.

Dr. TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. Cr.

1865.			1865.		
April 30.	To Balance, as per Account Current		April 30.	By Balance, as per Account Current	
	with the City of Boston,	$1,363,828 72		with the County of Suffolk,	$81,624 51
				Balance of Cash on hand,	1,282,204 21
		$1,363,828 72			$1,363,828 72

BOSTON, April 30, 1865.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 18, 1865.

The Committee on the Treasury Department, to whom was referred the communication from the City Treasurer transmitting his accounts for the year 1864–65, have examined the same, and also the Treasurer's books, and find them properly entered and vouched. The transactions of the year have largely exceeded those of any previous year, amounting to more than nine millions of dollars.

Respectfully submitted,

For the Committee,

NATH'L C. NASH, *Chairman*.

In Common Council, May 18, 1865.

Accepted. Sent up for concurrence.

Attest: W. P. GREGG,

Clerk of the Common Council.

In Board of Aldermen, May 22, 1865.

Concurred.

G. W. MESSINGER, *Chairman*.

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